

DINDIGUL FARM PRODUCT LIMITED

CIN: L15200TZ2010PLC016407

Regd. Office : No. 2/52-3, Pillaiyarnatham, Pithalaipatti Post, Dindigul - 624 002, Tamilnadu.

E-mail : info@ennutrica.com; Website : www.ennutrica.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(₹ in Lakhs)

SL. NO.	Particulars	STANDALONE			
		For the Half Year Ended		For the Year Ended	
		September 30, 2025	September 30, 2024	March 31, 2025	March 31, 2024
		Un-Audited	Un-Audited	Audited	Audited
1	Income				
	a. Revenue from Operations	3,828.32	3,270.17	6,204.57	8,552.89
	b. Other Income	12.29	6.22	78.24	2.95
	Total Income	3,840.62	3,276.38	6,282.81	8,555.84
2	Expenses				
	a. Cost of Materials Consumed	2,635.22	2121.54	3,965.21	5,964.61
	b. Purchases of Stock-in-Trade				
	c. Changes in Inventories of Finished Goods, Work in Progress Stock	(30.29)	(118.63)	681.04	(491.50)
	d. Employee Benefit Expenses	199.53	205.02	407.88	400.25
	e. Power and Fuel				
	f. Finance Cost	136.27	145.44	285.72	318.69
	g. Depreciation and Amortisation Expenses	159.71	89.73	186.76	213.10
	h. Other Expenses	649.45	631.85	1,204.10	1,384.32
	Total Expenses	3,749.89	3,074.95	6,730.72	7,789.47
3	Profit / (loss) from ordinary activities before Exceptional Items and Tax (1- 2)	90.73	201.43	(447.91)	766.37
4	Exceptional Items (Refer Note No.5)		-	-	-
5	Profit Before Tax (3+4)	90.73	201.43	(447.91)	766.37
6	Tax Expenses				
	Tax expenses earlier Year				
	Deferred Tax		-	113.45	(107.66)
	MAT Credit (taken) / withdrawn related to earlier year				
7	Net Profit / (Loss) for the Period (5-6)	90.73	201.43	(561.35)	874.04
8	Other Comprehensive Income / (Loss) net of tax		-	(2.61)	-
9	Total Comprehensive Income after tax (7 + 8)	90.73	201.43	(563.96)	873.54
10	Paid-up Equity Share Capital (Face value of a share of Rs.10/- Each)	2,442.93	2,442.93	2,442.93	1,797.93
11	Other Equity				
12	Earnings per Equity Share of Rs.10/- each (in Rs) (Not Annualised)				
	Basic	0.37	0.82	(2.45)	5.69
	Diluted	0.37	0.82	(2.45)	5.69

Notes:

1	The Statement of Standalone Unaudited Financial Results ("the Statement") of Dindigul Farm Product Limited ("the Company") for the half year ended September 30, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 12, 2025. The Statutory auditors have expressed an unmodified review conclusion on the standalone financial results for the half year ended September 30, 2025.
2	The Figures of the corresponding previous period have been regrouped / reclassified wherever necessary.
3	The Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ("Ind AS") 34 "Interim Financial Reporting" ("Ind AS 34"), Prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.
4	The Standalone Balance Sheet as at September 30, 2025 and Standalone Cash Flows for the half year ended September 30, 2025 as provided as Annexures to this Statement.

For and on behalf of Board of Directors of

For DINDIGUL FARM PRODUCT LIMITED.

(R. RAJASEKARAN)
CHAIRMAN AND MANAGING DIRECTOR.
DIN : 01789110



Place: Dindigul
Date: November 12, 2025

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STANDALONE BALANCE SHEET

(₹ in Lakhs)

Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
Assets		
Non-Current Assets:		
i) Property, Plant and Equipment	1,930.83	1,446.02
ii) Capital Work In Progress	481.10	730.21
iii) Financial Assets		
(i) Investments	24.78	24.78
(ii) Other financial assets	39.92	51.59
iv) Deferred Tax Assets	22.11	22.11
Total Non-Current Assets	2,498.74	2,274.71
Current Assets:		
i) Inventories	839.94	770.99
ii) Financial assets		
c. Changes in Inventories of Finished Goods, Work in Progress Stock	333.89	383.24
(ii) Loans	285.92	285.92
(ii) Cash and cash equivalents	424.10	1.68
(iii) Other Financial Assets	29.99	443.42
iii) Current Tax Assets (Net)	13.01	14.57
iv) Other current assets	2,264.98	2,281.04
Total Current Assets	4,191.84	4,180.86
Total Assets	6,690.57	6,455.57
Equity and Liabilities		
Equity:		
i) Equity Share Capital	2,442.93	2,442.93
ii) Other Equity	1,168.94	1,078.20
Total Equity	3,611.87	3,521.13
Liabilities:		
Non-Current Liabilities		
i) Financial Liabilities		
(i) Borrowings	1,580.64	1,594.77
(ii) Non Current Provisions	(13.51)	7.49
Total Non-Current Liabilities	1,567.13	1,602.26
Current Liabilities		
i) Financial Liabilities		
(i) Borrowings	375.28	196.74
(ii) Other financial Liabilities	-	-
(iii) Trade Payables		
total outstanding dues of micro and small enterprises	832.12	
total outstanding dues of creditors other than micro and small enterprises	162.93	1,033.40
ii) Other Current Liabilities	109.55	71.31
iii) Provisions	31.69	30.72
Total Current Liabilities	1,511.57	1,332.18
Total Equity & Liabilities	6,690.57	6,455.57

For and on behalf of Board of Directors of

For DINDIGUL FARM PRODUCT LIMITED


(R. RAJASEKARAN)
CHAIRMAN AND MANAGING DIRECTOR.
DIN : 01789110



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Date: November 12, 2025

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

STANDALONE CASH FLOWS

(₹ in Lakhs)		
Particulars	For the half year ended September 30, 2025 (Unaudited)	For the half year ended September 30, 2024 (Unaudited)
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net Profit before Taxation, and Extraordinary item	90.73	201.43
<u>Adjustments for:</u>		
Depreciation & Amortisation Expense	159.71	89.73
Prior Period Errors	-	-
Interest Income	(12.12)	(5.11)
Finance costs	136.27	145.44
Other Comprehensive Income	-	-
Profit on sale of Asset	-	-
Operating Profit / (Loss) Before Working Capital changes	374.59	431.49
<u>Adjustments for changes in:</u>		
(Increase)/ Decrease in Inventories	(68.96)	(69.27)
(Increase)/ Decrease in Trade receivables	49.35	(170.27)
(Increase)/ Decrease in Other financial assets	-	(1,443.92)
(Increase)/ Decrease in Other current assets	16.06	164.03
(Increase)/ Decrease in Current tax assets	1.56	-
Increase/ (Decrease) in Current liabilities	38.23	(84.89)
Increase/ (Decrease) in Provisions	(20.02)	(64.92)
Increase/ (Decrease) in Trade payables	(38.35)	(768.41)
Cash Generated from Operations	352.46	(2,006.16)
Direct Taxes Paid	-	-
Net Cash Flow from Operating Activities	352.46	(2,006.16)
Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment (including capital work in progress)	(395.41)	(334.35)
Increase in Investments	-	(0.30)
Increase / Decrease in Advances for Capital Expenditure/Deposits	13.90	(2.38)
Proceeds from sale of Investments	-	-
Proceeds from sale of Property, plant & equipment	-	-
Interest Income	12.12	5.11
Net Cash Flow from Investing Activities	(369.39)	(331.92)
Cash Flow from Financing Activities		
Proceeds from / (Repayment of Non-current borrowings)	(14.13)	(49.03)
Proceeds from / (Repayment of Current borrowings)	178.53	(329.12)
Proceeds from rights issue of shares	-	3,041.36
Finance costs paid	(136.27)	(145.44)
Net Cash Flow from Financing Activities	28.14	2,517.77
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	11.21	179.69
Cash & Cash Equivalents - Opening Balances	412.89	2.17
Cash & Cash Equivalents - Closing Balances	424.10	181.86

For and on behalf of Board of Directors of

For DINDIGUL FARM PRODUCT LIMITED.

(R. RAJASEKARAN)
CHAIRMAN AND MANAGING DIRECTOR.
DIN : 01789110



Place: Dindigul
Date: November 12, 2025

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

The Board of Directors,

Dindigul Farm Product Limited,

2/52-3, Pillaiyarnatham Pithalaipatty Post,

Dindigul – 624002.

We have reviewed the accompanying statement of standalone unaudited financial results of **Dindigul Farm Product Limited** ("the Company") for the Half-Yearly ended September 30, 2025 ("the Statement") and 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").

This Statement, which is the responsibility of Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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-2-

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with applicable accounting standards prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V S S R & CO.,
Chartered Accountants
(Firm Regn.No.016495S)

S. Suresh



(SURENDER KUMAR)
Partner
Membership No: 247482

Place : Coimbatore
Date : 03.11.2025
UDIN : 25247482BMIZTE9554



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