VSSR & Co.
Chartered Accountants

CA INDIA

Independent Auditor's Report On Standalone half yearly Financial Results And Year To Date Results Of The Company Pursuant To The Regulation 33 Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015

To the Board of Directors of

Dindigul Farm Product Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone half yearly financial results of **Dindigul Farm Product Limited** (the company) for the half yearly ended **31st March 2026** and the year to date results for the period from **1st April 2025 to 31st March 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
these standalone financial results:

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

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income(Loss) and other financial information for the half yearly ended **31st March 2026** (date of the half yearly end) as well as the year to date results for the period from **1st April 2025 to 31st March 2026**.

Basis for Opinion :

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by

VSSR & Co. Coimbatore 641006 FRN: 016495S Chartered Accountants

Phone
+91 9994477855
+91 9788297929

Email
info@vssr.co.in

1413, Second Floor, Sakthy Nagar
Ganapathy, Coimbatore
Tamil Nadu, India - 641 006
Branches - Chennai I Erode I Tiruppur

the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Management's Responsibilities for the Standalone financial Results :

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also policies, 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 financial 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 statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results :

Our objectives are to obtain reasonable assurance about whether the Standalone financial statements 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 statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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 management.
- Conclude on the appropriateness of management'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 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 statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

Coimbatore 641 006 FRN: 016495S Chartered Accountants

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For V S S R & CO
Chartered Accountants
FRN: 016495S

VSSR & CO Coimbatore 641 006 FRN: 016495S Chartered Accountants

CA S SURENDER KUMAR
Partner
MRN: 247482

UDIN : 26247482IAQWOT5646
Place : Coimbatore
Date : 28.05.2026

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DINDIGUL FARM PRODUCT LIMITED

Regd. Office : No. 2/52-3, Pillaiyarnatham, Pithalaipatti Post, Dindigul - 624 002, Tamilnadu, India
CIN: L15200TZ2010PLC016407
E-mail : info@ennutrica.com Website : www.ennutrica.com

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH 2026

(₹ in Lakhs)

Sl. No.	Particulars	Half Year Ended		Year Ended	
		March 31, 2026	September 30, 2025	March 31, 2026	March 31, 2025
		Audited	Un-Audited	Audited	Audited
I.	Revenue from Operations	5,176.00	3,828.32	**9,004.32**	6,204.57
II.	Other Income	19.43	12.29	**31.72**	77.72
III.	**Total Income (I+II)**	**5,195.42**	**3,840.62**	**9,036.04**	**6,282.29**
IV.	**Expenses**				
	Cost of Materials Consumed	3,456.39	2,635.22	**6,091.61**	3,965.21
	Changes in Inventories of Finished Goods, Work in Progress Stock	302.15	(30.29)	**271.86**	681.04
	Employee Benefit Expenses	242.54	199.53	**442.07**	427.88
	Finance Cost	201.38	136.27	**337.65**	285.72
	Depreciation and Amortisation Expenses	161.50	159.71	**321.21**	186.76
	Other Expenses	772.09	649.45	**1,421.54**	1,183.58
	Total Expenses (IV)	**5,136.05**	**3,749.89**	**8,885.94**	**6,730.19**
V.	**Profit before tax (III-IV)**	59.37	90.73	**150.11**	(447.91)
VI.	**Tax Expenses:**				
	Current tax				
	Deferred Tax	(221.93)	-	**(221.93)**	113.45
	Income tax relating to earlier years				
	Total Tax Expenses	**(221.93)**	-	**(221.93)**	**113.45**
VII.	**Profit for the year**	**281.30**	**90.73**	**372.03**	**(561.35)**
VIII	**Other comprehensive income**				
	(i) Items that will not be reclassified to profit or loss				
	Remeasurement of the net defined benefit liability/asset	0.78	-	**0.78**	(2.61)
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-		
	Total other comprehensive income, net of tax	**0.78**	-	**0.78**	**(2.61)**
IX.	**Total comprehensive income for the year**	**282.08**	**90.73**	**372.82**	**(563.96)**
	Paid-up Equity Share Capital (Face value of a share of Rs.10/- Each)	2,442.93	2,442.93	2,442.93	2,442.93
X.	**Earnings per equity share (Nominal value per share Rs. /-)**				
	- Basic (Rs.)	1.15	0.37	**1.53**	(2.45)
	- Diluted (Rs.)	1.15	0.37	**1.53**	(2.45)

Notes:

1	The Above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 28th Day of May, 2026.
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 Balance Sheet as at March 31, 2026 and the Statement of Cash Flows for the Year ended March 31, 2026 are provided as Annexures to this Statement.

For and on behalf of Board of Directors of

DINDIGUL FARM PRODUCT LTD. DINDIGUL

For DINDIGUL FARM PRODUCT LIMITED.

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

Place: Dindigul
Date: May 28, 2026

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Dindigul Farm Product Limited

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

Standalone Balance Sheet as at 31st March 2026

(₹ in Lakhs)

	Particulars	Notes	As at 31-03-2026 (Audited)	As at 31-03-2025 (Audited)
I.	**ASSETS**			
(1)	**Non - current assets**			
	(a) Property,Plant and Equipment	4	1,791.14	1,446.02
	(b) Intangible assets		-	-
	(c) Capital Work In Progress	5	832.71	730.21
	(d) Financial assets			
	(i) Investments	6	27.85	24.78
	(ii) Others Financial Assets	7	44.38	53.81
	(e) Deferred tax assets (net)	8	244.04	22.11
	Total Non-Current Assets		**2,940.12**	**2,276.93**
(2)	**Current assets**			
	(a) Inventories	9	498.74	770.99
	(b) Financial assets			
	(i) Trade receivables	10	352.88	383.24
	(ii) Loans	11	285.92	285.92
	(iii) Cash and cash equivalents	12	324.79	412.89
	(iv) Other Financial Assets	13	31.76	29.99
	(c) Current Tax Assets (Net)	14	9.16	14.57
	(d) Other current assets	15	2,124.24	2,281.04
	Total Current Assets		**3,627.49**	**4,178.64**
	Total Assets		**6,567.61**	**6,455.57**
II.	**EQUITY AND LIABILITIES**			
(1)	**EQUITY**			
	(a) Equity Share capital	16	2,442.93	2,442.93
	(b) Other equity	17	1,451.02	1,078.20
	Total Equity		**3,893.94**	**3,521.13**
	LIABILITIES			
(2)	**Non - current liabilities**			
	(a) Financial liabilities			
	(i) Long Term Borrowings	17	1,475.99	1,594.77
	(b) Provisions	18	-	7.49
	Total Non-Current Liabilities		**1,475.99**	**1,602.26**
(3)	**Current liabilities**			
	(a) Financial liabilities			
	(i) Short Term Borrowings	19	358.37	196.74
	(ii) Trade payables	20		
	a) Total outstanding dues of micro enterprises and small enterprises		-	-
	b) Total outstanding dues of creditors others than micro enterprises and small enterprises		690.61	1,033.40
	(b) Provisions	21	33.68	30.72
	(c) Other current liabilities	22	115.02	71.31
	Total Current Liabilities		**1,197.68**	**1,332.18**
	Total Equity & Liabilities		**6,567.61**	**6,455.57**

For and on behalf of the board of directors of

DINDIGUL FARM PRODUCT LTD. DINDIGUL

For DINDIGUL FARM PRODUCT LIMITED.

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

Place : Dindigul

Date : May 28, 2026

Dindigul Farm Product Limited

EnNutrica ENERGETIC NUTRITION

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

Standalone Cash Flow Statement for the Year ended 31st March 2026

(₹ in Lakhs)

	Particulars	For the Year ended March 31, 2026 (Audited)	For the Year ended March 31, 2025 (Audited)
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before Taxation, and Extraordinary item	**150.11**	**(447.91)**
	Adjustments for:		
	Depreciation & Amortisation Expense	321.21	186.76
	Prior Period Errors	-	10.14
	Interest Income	(23.84)	(44.62)
	Finance costs	337.65	285.72
	Other Comprehensive Income	0.78	(2.61)
	Profit on sale of Asset	-	-
	Operating Profit / (Loss) Before Working Capital changes	**785.91**	**(12.52)**
	Adjustments for changes in:		
	(Increase)/ Decrease in Inventories	272.25	683.27
	(Increase)/ Decrease in Trade receivables	30.36	(122.57)
	(Increase)/ Decrease in Other financial assets	(1.76)	7.00
	(Increase)/ Decrease in Other current assets	156.80	(48.78)
	(Increase)/ Decrease in Current tax assets	5.41	(5.78)
	Increase/ (Decrease) in Current liabilities	43.70	(100.48)
	Increase/ (Decrease) in Provisions	(4.52)	(25.17)
	Increase/ (Decrease) in Trade payables	(342.79)	(1,206.36)
	Cash Generated from Operations	**945.35**	**(831.38)**
	Direct Taxes Paid	-	-
	Net Cash Flow from Operating Activities	**945.35**	**(831.38)**
B.	**Cash Flow from Investing Activities**		
	Purchase of Property, Plant & Equipment (including capital work in progress)	(768.83)	(1,157.62)
	Increase in Investments	(3.08)	(2.50)
	Increase / Decrease in Advances for Capital Expenditure/Deposits	9.44	(3.20)
	Proceeds from sale of Investments	-	-
	Proceeds from sale of Property, plant & equipment	-	-
	Interest Income	23.85	44.62
	Net Cash Flow from Investing Activities	**(738.63)**	**(1,118.70)**
C.	**Cash Flow from Financing Activities**		
	Proceeds from / (Repayment of Non-current borrowings)	(118.78)	(163.85)
	Proceeds from / (Repayment of Current borrowings)	161.62	(231.01)
	Proceeds from rights issue of shares	-	3,041.38
	Finance costs paid	(337.65)	(285.72)
	Net Cash Flow from Financing Activities	**(294.81)**	**2,360.80**
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(88.09)	410.72
	Cash & Cash Equivalents - Opening Balances	**412.89**	**2.17**
	Cash & Cash Equivalents - Closing Balances	**324.80**	**412.89**

The above cash flow statement has been prepared under indirect method prescribed in Ind AS 7 "Cash Flow Statements".

For and on behalf of the board of directors of

DINDIGUL FARM PRODUCT LTD. DINDIGUL

For DINDIGUL FARM PRODUCT LIMITED.

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

Place : Dindigul

Date : May 28, 2026