

Independent Auditor's Review Report on the Quarterly and Year to Date unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors of
INDUSS FOOD PRODUCTS & EQUIPMENTS LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of Induss Food Products & Equipments Limited (the "Company") for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 (the "Statement") attached herewith, 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").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Entry" 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K R SRIRAM & CO.
(Chartered Accountants)

FRN. 323146E

K R Sriram
(Partner)

Mem No. -055199

UDIN: (26055199ASXVZO7488)

Place: Kolkata

Date: 14th February, 2026
BANGALURU
Durgasanthemum, Thanisandra Main Road, Nagawara, Bangaluru, Karnataka, Pin : 560045

DURGAPUR

C-12, 3rd Street, Central Park, City Centre, Durgapur, West Bengal, Pin : 713216

Statement of Standalone Audited Financial Results for the Quarter Ended 31st December, 2025

(Rs. in Lacs)					
Part I					
Particulars	3 Months Ended 31-12-2025	Proceeding 3 Months Ended 30-09-2025	Corresponding 3 Months Ended in the previous year 31-12-2024	Year to Date Year Ended 31-12-2025	Previous Year Ended 31-03-2025
	Unaudited	Unaudited	Audited	Unaudited	Audited
1. Income from Operations					
(a) Net Sales/Income from Operations	3,269.60	3,481.64	2,135.76	8,704.13	12,682.13
(b) Other Operating Income	-	-	-	-	-
Total Income from Operations (net)	3,269.60	3,481.64	2,135.76	8,704.13	12,682.13
2. Expenses					
(a) Cost of Materials consumed	2,343.62	2,356.16	1,700.65	6,117.22	9,063.06
(b) Purchase of stock-in-trade	-	-	-	-	20.83
(c) Changes in inventories of finished goods,	-	-	-	-	5.11
(d) Manufacturing & Operating Exps	327.51	277.13	211.00	806.33	1,125.62
(d) Employees benefits expense	197.04	209.82	132.80	601.76	724.83
(e) Depreciation and amooortisation expense	14.35	13.78	12.03	40.67	47.55
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	212.84	263.00	194.25	708.87	927.12
Total Expenses	3,095.36	3,119.89	2,250.73	8,274.85	11,914.12
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2).	174.24	361.75	(114.97)	429.28	768.01
4. Other Income	34.07	41.55	55.12	223.10	275.73
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	208.31	403.30	(59.85)	652.38	1,043.74
6. Finance Costs	1.16	1.32	2.47	4.36	17.79
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	207.15	401.98	(62.32)	648.02	1,025.95
8. Exceptional Items	-	-	-	-	(43.40)
9. Profit / (Loss) from ordinary activities before tax (7 ± 8)	207.15	401.98	(62.32)	648.02	1,069.35
10. Tax Expense	60.00	115.26	4.86	186.00	292.62
11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	147.15	286.72	(67.18)	462.02	776.73
12. Extraordinary items (net of tax Rs. Expense _____ Lakhs)	-	-	-	-	-
13. Net Profit / (Loss) for the period (11 ± 12)	147.15	286.72	(67.18)	462.02	776.73
14. Share of Profit / (loss) of associates *	-	-	-	-	-
15. Minority Interest *	-	-	-	-	-
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 ± 14 ± 15) *	147.15	286.72	(67.18)	462.02	776.73
17. Paid-up equity share capital (Face Value of the Share shall be indicated)	85.00	85.00	85.00	85.00	85.00
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year / Other Equity	-	-	-	-	-
19.i Earnings Per Share (before extra ordinary items) of Rs.10/- each) (not annualised):	17.31	33.73	(7.90)	54.36	91.38
19.ii. Earnings Per share (after extraordinary items) of Rs.10/- each) (not annualised):					
(a) Basic	17.31	33.73	(7.90)	54.36	91.38
(b) Dialuted	17.31	33.73	(7.90)	54.36	91.38
See accompanying note mto the Financial Results					

* Applicable in the case of consolidated results.

Note-

* Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details Thereof.

* A company which presents quarterly financial results in accordance with Ind AS 34 Interim Financial Reporting (applicable under Companies (Indian Accounting Standards) Rules, 2015) for the period covered by its first Ind AS financial statement shall comply with the requirements of paragraph 32 of Ind AS 101-First Adoption of Indian Accounting Standards.

* Figures for the previous period have been regrouped / reclassified ,wherever necessary to confirm the current

* The above Financial Results were revised and recommended by the Audit Committee of the Board of Directors in its meeting held on 14th February, 2026 and approved by the Board of Directors in its meeting held on the same day.

For and on Behalf of Board

S.A. Aggarwal

Shanti Swarup Aggarwal

Manging Director

Din: 00322011

UDIN: 26055199ASXVZ07488

Place : Kolkata

Date :14/02/2026

