General information about company	
Scrip code*	507552
NSE Symbol*	FOODSIN
MSEI Symbol*	NOTLISTED
ISIN*	INE976E01023
Name of company	FOODS AND INNS LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	05-11-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-11-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Consolidated
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	
Segment Reporting	Geographical
Description of single segment	
Start date and time of board meeting	05-11-2026 16:00
End date and time of board meeting	05-11-2026 21:30
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

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	01-04-2026	01-04-2026	
	Date of end of reporting period	30-09-2026	30-09-2026	
	Whether results are audited or unaudited	Unaudited	Unaudited	
	Nature of report standalone or consolidated	Consolidated	Consolidated	
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**			
1	**Income**			
	Revenue from operations	32771.76	32771.76	
	Other income	426.64	426.64	
	Total income	**33198.4**	**33198.4**	
2	**Expenses**			
(a)	Cost of materials consumed	27691.63	27691.63	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-11796.77	-11796.77	
(d)	Employee benefit expense	2626.58	2626.58	
(e)	Finance costs	2412.3	2412.3	
(f)	Depreciation, depletion and amortisation expense	1187.75	1187.75	
(g)	**Other Expenses**			
1	other	11132.52	11132.52	
	Total other expenses	**11132.52**	**11132.52**	
	Total expenses	**33254.01**	**33254.01**	
3	**Total profit before exceptional items and tax**	**-55.61**	**-55.61**	
4	Exceptional items	-69.13	-69.13	
5	**Total profit before tax**	**-124.74**	**-124.74**	
6	**Tax expense**			
7	Current tax	0	0	
8	Deferred tax	-12.28	-12.28	
9	**Total tax expenses**	**-12.28**	**-12.28**	
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**	**-112.46**	**-112.46**	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	**Net profit (loss) from discontinued operation 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**	**-112.46**	**-112.46**	
17	Other comprehensive income net of taxes	11.37	11.37	
18	**Total Comprehensive Income for the period**	**-101.09**	**-101.09**	
19	**Total profit or loss, attributable to**			
	Profit or loss, attributable to owners of parent	-112.46	-112.46	
	Total profit or loss, attributable to non-controlling interests	0	0	
20	**Total Comprehensive income for the period attributable to**			
	Comprehensive income for the period attributable to owners of parent	11.37	11.37	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-101.09	-101.09	
21	**Details of equity share capital**			

	Paid-up equity share capital	735.32	735.32	
	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 carnings (loss) per share from continuing operations	-0.15	-0.15	
	Diluted earnings (loss) per share from continuing operations	-0.15	-0.15	
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	-0.15	-0.15	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.15	-0.15	
24	Debt equity ratio	0	0	Textual Information(1)
25	Debt service coverage ratio	0	0	Textual Information(2)
26	Interest service coverage ratio	0	0	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	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	30776.54
	Capital work-in-progress	2474.81
	Investment property	856.28
	Goodwill	0
	Other intangible assets	1319.65
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	395.38
	Trade receivables, non-current	0
	Loans, non-current	16.43
	Other non-current financial assets	
1	other	966.43
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	**966.43**
	Total non-current financial assets	**1378.24**
	Deferred tax assets (net)	186.07
	Other non-current assets	
1	Other non-current assets	2342.91
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	**2342.91**
	Total non-current assets	**39334.5**
2	**Current assets**	
	Inventories	78712.31
	Current financial asset	
	Current investments	43.3
	Trade receivables, current	12917.61
	Cash and cash equivalents	424.23
	Bank balance other than cash and cash equivalents	1709.09
	Loans, current	6052.47
	Other current financial assets	
1	other	1783.69
2		
3		

4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	**1783.69**
	Total current financial assets	**22930.39**
	Current tax assets (net)	929.42
	Other current assets	
1	other	5725.56
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	**5725.56**
	Total current assets	**108297.68**
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	**147632.18**
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	735.32
	Other equity	55568.77
	Total equity attributable to owners of parent	**56304.09**
	Non controlling interest	
	Total equity	**56304.09**
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	9106.29
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	**0**
	Other non-current financial liabilities	
1	other	634.12
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	**634.12**
	Total non-current financial liabilities	**9740.41**
	Provisions, non-current	141.4
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	1264.7
	Other non-current liabilities	
1		
2		
3		
4		
5		

	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	**11146.51**
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	45947.88
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	22005.63
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	294.94
	Total Trade payable	**22300.57**
	Other current financial liabilities	
1	other	322.51
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	**322.51**
	Total current financial liabilities	**68570.96**
	Other current liabilities	
1	other	8761.9
2	other	2275.59
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	**11037.49**
	Provisions, current	251.89
	Current tax liabilities (Net)	321.24
	Deferred government grants, Current	0
	Total current liabilities	**80181.58**
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	**91328.09**
	Total equity and liabilities	**147632.18**
	Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
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	01-04-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
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	0	0
	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	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	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	01-04-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
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	-11.37	-11.37
5	Total Other comprehensive income	11.37	11.37

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
Part 1	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-124.74
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	2412.3
	Adjustments for decrease (increase) in inventories	-14740.62
	Adjustments for decrease (increase) in trade receivables, current	1348.48
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-414.27
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-33.97
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-2070.67
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	5751.81
	Adjustments for increase (decrease) in other non-current liabilities	1673.38
	Adjustments for depreciation and amortisation expense	1187.75
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-1073.8
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	188.74
	Adjustments for dividend income	-0.22
	Adjustments for interest income	-417.76
	Adjustments for share-based payments	1.46
	Adjustments for fair value losses (gains)	-529.33
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	18.35
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	226.7
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	**-5635.71**
	Net cash flows from (used in) operations	**-5760.45**
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-118.92
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	**-5641.53**
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	0
	Purchase of property, plant and equipment	0
	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	0
	Proceeds from sales of other long-term assets	2.32
	Purchase of other long-term assets	4135.38
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	-462.48
	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	0.22
	Interest received	268.08
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-106.61
	Net cash flows from (used in) investing activities	**-4433.85**
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	-2393.75
	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	4994.01
	Repayments of borrowings	1218.92
	Payments of lease liabilities	189
	Dividends paid	21.75
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	6791.07
	Net cash flows from (used in) financing activities	**7961.66**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**-2113.72**
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	**-2113.72**

	Cash and cash equivalents cash flow statement at beginning of period	-11446.05
	Cash and cash equivalents cash flow statement at end of period	**-13559.77**