

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
Reporting Type	Quarterly
Reporting Quarter	Second quarter
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	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

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		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	19251.22	42865.88
	Other income	257.48	434.86
	Total income	19508.7	43300.74
2	Expenses		
(a)	Cost of materials consumed	14051.58	43755.5
(b)	Purchases of stock-in-trade	-2953.8	-18254.93
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	1494.51	2880.69
(e)	Finance costs	1265.81	2436.29
(f)	Depreciation, depletion and amortisation expense	651.25	1218.61
(g)	Other Expenses		
1	Other Expenses	4895.05	10150.46
	Total other expenses	4895.05	10150.46
	Total expenses	19404.4	42186.62

3	Total profit before exceptional items and tax	104.3	1114.12
4	Exceptional items	-5.45	-9.87
5	Total profit before tax	98.85	1104.25
6	Tax expense		
7	Current tax	95	328
8	Deferred tax	-63.35	-0.46
9	Total tax expenses	31.65	327.54
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	67.2	776.71
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	67.2	776.71
17	Other comprehensive income net of taxes	-11.8	-18.33
18	Total Comprehensive Income for the period	55.4	758.38
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	67.2	776.71
	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		
	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	0.08	1.03	
	Diluted earnings (loss) per share from continuing operations	0.08	1.03	
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	0.08	1.03	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.08	1.03	
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	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	30650.8
Capital work-in-progress	815.19
Investment property	
Goodwill	0
Other intangible assets	2587.57
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	395.06
Trade receivables, non-current	
Loans, non-current	14.13
Other non-current financial assets	1245.57
Total non-current financial assets	1654.76
Deferred tax assets (net)	111.92
Other non-current assets	194.85
Total non-current assets	36015.09

2	Current assets	
	Inventories	68257.37
	Current financial asset	
	Current investments	42.01
	Trade receivables, current	11852.13
	Cash and cash equivalents	1611.19
	Bank balance other than cash and cash equivalents	587.96
	Loans, current	6433.54
	Other current financial assets	1392.36
	Total current financial assets	21919.19
	Current tax assets (net)	817.52
	Other current assets	16044.34
	Total current assets	107038.42
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	143053.51
	Total current assets	107038.42
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	143053.51
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	734.15
	Other equity	53738.08
	Total equity attributable to owners of parent	54472.23
	Non controlling interest	

	Total equity	54472.23
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	779.82
	Total non-current financial liabilities	6001.06
	Provisions, non-current	130.71
	Deferred tax liabilities (net)	1080.55
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	7212.32
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	41743.43
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	533.23
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	31871.4
	Total Trade payable	32404.63
	Other current financial liabilities	3457.23
	Total current financial liabilities	77605.29
	Other current liabilities	2722.96
	Provisions, current	248.5

	Current tax liabilities (Net)	792.21
	Deferred government grants, Current	
	Total current liabilities	81368.96
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	88581.28
	Total equity and liabilities	143053.51
	Disclosure of notes on assets and liabilities	Textual Information(1)

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	01-07-2025	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	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		
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 net 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	Consolidated	Consolidated
	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	-11.80	-18.33
	Total Amount of items that will not be reclassified to profit and loss	-11.80	-18.33
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	0.00	0.00
5	Total Other comprehensive income	-11.80	-18.33

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		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1104.25
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	2436.29
	Adjustments for decrease (increase) in inventories	-19232.56
	Adjustments for decrease (increase) in trade receivables, current	9691.14
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	1919.58
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-218.19
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	6274.93
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	1729.29
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1218.61

	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	6.84
	Adjustments for provisions, current	93.86
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	92.97
	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	66.19
	Adjustments for share-based payments	24.82
	Adjustments for fair value losses (gains)	-1.95
	Adjustments for undistributed profits of associates	9.87
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	316.97
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	4157.19
	Net cash flows from (used in) operations	5261.44
	Dividends received	0.26
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	67.19
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	5194.51
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	1910.72
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	3946.54
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	-5522.91
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	5778.01
	Repayments of borrowings	1436.99
	Payments of lease liabilities	216.61
	Dividends paid	23.66
	Interest paid	2383.73
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	1717.02
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1388.62
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	1388.62
	Cash and cash equivalents cash flow statement at beginning of period	-13656.06
	Cash and cash equivalents cash flow statement at end of period	-12267.44

