

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	Standalone
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
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	01-10-2014
Indicate Company website link for updated RPT policy of the Company	<a href="https://www.foodsandinns.com/images/Investor/related-party-transaction-policy.pdf">https://www.foodsandinns.com/images/Investor/related-party-transaction-policy.pdf</a>
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No The Company has not defaulted on any loans, and no debt securities have been issued by the Company.

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	Standalone	Standalone	
<b>Part 1</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
Revenue from operations	18740.08	41897.96	
Other income	310.57	513.86	
<b>Total income</b>	<b>19050.65</b>	<b>42411.82</b>	
<b>2</b>	<b>Expenses</b>		
(a) Cost of materials consumed	13696.7	43082.29	
(b) Purchases of stock-in-trade	0	0	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3048.5	-18345.51	
(d) Employee benefit expense	1421.8	2716.7	
(e) Finance costs	1238.88	2405.69	
(f) Depreciation, depletion and amortisation expense	622.35	1182.52	
<b>(g) Other Expenses</b>			
1 Other Expenses	4889.88	10065.02	
<b>Total other expenses</b>	<b>4889.88</b>	<b>10065.02</b>	
<b>Total expenses</b>	<b>18821.11</b>	<b>41106.71</b>	
<b>3</b>	<b>Total profit before exceptional items and tax</b>		
	<b>229.54</b>	<b>1305.11</b>	
4 Exceptional items	0	0	
<b>5</b>	<b>Total profit before tax</b>		
	<b>229.54</b>	<b>1305.11</b>	
<b>6</b>	<b>Tax expense</b>		
7 Current tax	95	328	
8 Deferred tax	-44.88	34.72	
<b>9</b>	<b>Total tax expenses</b>		
	<b>50.12</b>	<b>362.72</b>	
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>		
	<b>179.42</b>	<b>942.39</b>	
12 Profit (loss) from discontinued operations before tax	0	0	
13 Tax expense of discontinued operations	0	0	
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>		
	<b>0</b>	<b>0</b>	
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
<b>16</b>	<b>Total profit (loss) for period</b>		
	<b>179.42</b>	<b>942.39</b>	
17 <u>Other comprehensive income net of taxes</u>	-11.74	-18.2	
<b>18</b>	<b>Total Comprehensive Income for the period</b>		
	<b>167.68</b>	<b>924.19</b>	
<b>19</b>	<b>Total profit or loss, attributable to</b>		
Profit or loss, attributable to owners of parent			
Total profit or loss, attributable to non-controlling interests			
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>		
Comprehensive income for the period attributable to owners of parent			
Total comprehensive income for the period attributable to owners of parent non-controlling interests			
<b>21</b>	<b>Details of equity share capital</b>		
Paid-up equity share capital	734.15	734.15	
Face value of equity share capital	1	1	
22 Reserves excluding revaluation reserve			
<b>23</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
Basic earnings (loss) per share from continuing operations	0.24	1.24	
Diluted earnings (loss) per share from continuing operations	0.24	1.24	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
Basic earnings (loss) per share from discontinued operations	0	0	
Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
Basic earnings (loss) per share from continuing and discontinued operations	0.24	1.24	
Diluted earnings (loss) per share from continuing and discontinued operations	0.24	1.24	
24 Debt equity ratio			Textual Information( 1)
25 Debt service coverage ratio			Textual Information( 2)
26 Interest service coverage ratio			Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>		
	<b>Textual Information(4)</b>		

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	Standalone
<b>Assets</b>		
<b>1 Non-current assets</b>		
Property, plant and equipment		29926.94
Capital work-in-progress		815.19
Investment property		
Goodwill		0
Other intangible assets		2397.35
Intangible assets under development		
Biological assets other than bearer plants		
Investments accounted for using equity method		
<b>Non-current financial assets</b>		
Non-current investments		1900.02
Trade receivables, non-current		
Loans, non-current		14.13
Other non-current financial assets		1216.52
<b>Total non-current financial assets</b>		<b>3130.67</b>
Deferred tax assets (net)		
Other non-current assets		194.85
<b>Total non-current assets</b>		<b>36465</b>
<b>2 Current assets</b>		
Inventories		66878.28
<b>Current financial asset</b>		
Current investments		42.01
Trade receivables, current		11492.31
Cash and cash equivalents		669.6
Bank balance other than cash and cash equivalents		587.96
Loans, current		7278.98
Other current financial assets		1448.37
<b>Total current financial assets</b>		<b>21519.23</b>
Current tax assets (net)		806.03
Other current assets		16106.92
<b>Total current assets</b>		<b>105310.46</b>
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
<b>Total assets</b>		<b>141775.46</b>
<b>Total current assets</b>	105310.46	
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
<b>Total assets</b>	141775.46	
<b>Equity and liabilities</b>		
<b>1 Equity</b>		
<b>Equity attributable to owners of parent</b>		
Equity share capital		734.15
Other equity		54297.87
<b>Total equity attributable to owners of parent</b>	55032.02	
Non controlling interest		
<b>Total equity</b>	55032.02	
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
Borrowings, non-current		5221.24
<b>Trade Payables, non-current</b>		
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		
<b>Total Trade payable</b>		
Other non-current financial liabilities		
<b>Total non-current financial liabilities</b>	5221.24	
Provisions, non-current		130.71
Deferred tax liabilities (net)		1080.55
Deferred government grants, Non-current		
Other non-current liabilities		716.25
<b>Total non-current liabilities</b>	7148.75	
<b>Current liabilities</b>		
<b>Current financial liabilities</b>		
Borrowings, current		40743.7
<b>Trade Payables, current</b>		
(A) Total outstanding dues of micro enterprises and small enterprises		361.54
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		31621.39
<b>Total Trade payable</b>	31982.93	
Other current financial liabilities		3143.23
<b>Total current financial liabilities</b>	75869.86	

	Other current liabilities	2703.78
	Provisions, current	228.84
	Current tax liabilities (Net)	792.21
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	79594.69
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	
	<b>Total liabilities</b>	86743.44
	<b>Total equity and liabilities</b>	141775.46
	<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>

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	Standalone	Standalone
<b>1 Segment Revenue (Income)</b>		
(net sale/income from each segment should be disclosed)		
1 Other	0	0
<b>Total Segment Revenue</b>	<b>0</b>	<b>0</b>
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>	<b>0</b>	<b>0</b>
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1 Other	0	0
<b>Total Profit before tax</b>	<b>0</b>	<b>0</b>
<b>i. Finance cost</b>		
<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
<b>Profit before tax</b>	<b>0</b>	<b>0</b>
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
1 Other	0	0
<b>Total Segment Asset</b>	<b>0</b>	<b>0</b>
<b>Un-allocable Assets</b>	<b>0</b>	<b>0</b>
<b>Net Segment Asset</b>	<b>0</b>	<b>0</b>
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
1 Other	0	0
<b>Total Segment Liabilities</b>	<b>0</b>	<b>0</b>
<b>Un-allocable Liabilities</b>	<b>0</b>	<b>0</b>
<b>Net Segment Liabilities</b>	<b>0</b>	<b>0</b>
<b>Disclosure of notes on segments</b>		

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	Standalone	Standalone
	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	-11.74	-18.20
	Total Amount of items that will not be reclassified to profit and loss	-11.74	-18.20
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		
5	Total Other comprehensive income	-11.74	-18.20

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	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1305.11
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	2405.69
	Adjustments for decrease (increase) in inventories	-1944.25
	Adjustments for decrease (increase) in trade receivables, current	9947.61
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	1440.22
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	123.63
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	6635.69
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	2008.73
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1182.52
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	84.67
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	94.19
	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	403.57
	Adjustments for share-based payments	24.82
	Adjustments for fair value losses (gains)	-1.95
	Adjustments for undistributed profits of associates	0
	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	317.55
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>4296.2</b>
	<b>Net cash flows from (used in) operations</b>	<b>5601.31</b>
	Dividends received	-0.26
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	66.91
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>5534.14</b>
3	<b>Cash flows from used in investing activities</b>	
	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	1527.68
	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	4615.84
	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
	<b>Net cash flows from (used in) investing activities</b>	<b>-5809.17</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	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	389
	Repayments of borrowings	-2952.29
	Payments of lease liabilities	205.15
	Dividends paid	23.66
	Interest paid	2380.61
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>731.87</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>456.84</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>456.84</b>
	Cash and cash equivalents cash flow statement at beginning of period	-13665.87
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>-13209.03</b>





