



BABA FOOD PROCESSING (INDIA) LIMITED

6th Floor, Home Décor Building
Ratu Road, Ranchi-834001, Jharkhand
Phone: +91 9155190089, 7667054895
E: babafoods.ranchi@gmail.com; www.babafood.in
CIN No.: L15311JH2015PLC002849

May 30, 2026

To,
National Stock Exchange of India Ltd
Exchange Plaza, Bandra Kurla Complex,
Bandra (East),
Mumbai-400051

Company Symbol: BABAFP

Sub: Integrated Filing (Financials) for the quarter and financial year ended March 31, 2026

Dear Sir/Madam,

Pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with NSE Circular NSE/CML/2025/20 dated April 2, 2025, please find enclosed herewith the Integrated Filing (Financials) for the quarter and financial year ended March 31, 2026.

This disclosure will also be hosted on the Company's website viz. www.babafood.in.

You are requested to take the same on record.

Thanking you

Yours faithfully

For Baba Food Processing (India) Limited

Sonal Agarwal
Company Secretary and Compliance Officer
Place: Ranchi, Jharkhand

Encl: As above



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May 30, 2026

To,
National Stock Exchange of India Ltd
Exchange Plaza, Bandra Kurla Complex,
Bandra (East),
Mumbai-400051

Company Symbol: BBAFP

Subject: **Outcome of Board Meeting of Baba Food Processing (India) Limited held on Saturday, May 30, 2026 at 10:00A.M. at the registered office of the Company situated at 6th Floor, Home Decor Building, Opposite Durga Mandir, Ratu Road Ranchi- 834001, Jharkhand pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

In compliance with Regulations 30 and 33 read with para-A of Part A of Schedule III and other applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors ("the Board") of the Company at their Meeting held today i.e. Saturday, May 30, 2026 has inter-alia, approved the following:

- 1) Annual Audited Financial Results for the Half-Year and Year Ended March 31, 2026
 - The **Audited Standalone and Consolidated Financial Results** of the Company for the **half-year and financial year ended March 31, 2026**, together with the **Audit Reports** thereon issued by **M/s. Sumit Mohit & Company, Chartered Accountants (FRN: 021502N)**, were considered and approved.
 - The Statutory Auditors have issued an **unmodified opinion** on the said financial results.
 - Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, a **declaration regarding the Audit Reports with an unmodified opinion** is enclosed herewith as **Annexure – A**.
 - The Financial Results are also being uploaded on the Company's website at www.babafood.in.
- 2) Related Party Transactions
 - The Board considered and approved the **Statement of Related Party Transactions** for the half-year ended March 31, 2026.
 - The disclosure is annexed herewith as **Annexure – B**, pursuant to Regulation 23(9) of SEBI (LODR) Regulations, 2015.
- 3) Other Business matter

TRADING WINDOW: - Further, Pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended and the Company's Code of Conduct to regulate, monitor and report trading by designated persons and immediate relatives of Designated Persons ("Code), the Trading Window for trading in the Securities of the Company has been closed from the 1st day of April, 2026 and will remain closed till 48 hours after the announcement of the financial results of the Company for all Designated Persons and immediate relatives of Designated Persons covered under the Code of the Company.

You are requested to take the same on record and inform all those concerned.



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The Board Meeting commenced at 10:00 A.M. And concluded at 1:40 P.M. with vote of thanks.

Enclosures:

1. **Annexure A** – Audited Financial Results (Standalone and Consolidated) along with Auditor’s Report and Regulation 33(3)(d) Declaration
2. **Annexure B** – Disclosure of Related Party Transactions

For Baba Food Processing (India) Limited

Sonal
Agarwal

Digitally signed
by Sonal Agarwal
Date: 2026.05.30
13:49:08 +05'30'

Sonal Agarwal
Company Secretary and Compliance Officer
Place: Ranchi, Jharkhand

BABA FOOD PROCESSING (INDIA) LIMITED
(Formerly known as Baba Food Processing (India) Private Limited)
6th Floor, Home Decor Building, Opposite Durga Mandir, Ratu Road Ranchi
CIN : L15311JH2015PLC002849
Audited Standalone Balance Sheet

(Rs. in Lakhs)

Particulars	31-03-2026	31-03-2025
	Audited	Audited
I. EQUITY AND LIABILITIES		
1. Shareholders Funds		
(a) Share Capital	1,632.64	1,632.64
(b) Reserves and Surplus	5,001.78	4,694.32
(c) Money received against Share Warrants	-	-
2. Share Application Money pending for Allotment	-	-
3. Non-Current Liabilities		
(a) Deferred Tax Liabilities (Net)	171.21	187.13
(b) Long Term Loans	1,263.44	267.53
(c) Other Long Term Liabilities	-	-
(d) Long Term Provisions	-	-
4. Current Liabilities		
(a) Short Term Loans and borrowings	1,867.81	1,379.93
(b) Trade Payables	-	-
(i) Dues to Micro and Small Enterprises	25.31	7.63
(ii) Dues of creditors other than Micro and Small Enterprises	697.73	542.90
(c) Other Current Liabilities	241.91	281.46
(d) Short Term Provision	-	-
Total Equity & Liabilities	10,901.83	8,993.54
II. ASSETS		
1. Non-Current Assets		
(a) Property, Plant & Equipments and Intangible Assets		
(i) Property, Plant & Equipments	1,944.67	2,062.05
(ii) Intangible Assets	2.88	3.36
(iii) Capital WIP	1,200.65	757.15
(iv) Intangible Assets under Development	-	-
(b) Non Current Investments	1,509.73	1,507.30
(c) Deferred Tax Assets (Net)	-	-
(d) Long Term Loans & Advances	2,982.63	1,029.36
(e) Other Non Current Assets	17.67	17.67
2. Current Assets		
(a) Current Investments	1,311.17	1,471.27
(b) Inventories	988.53	1,563.67
(c) Trade Receivables	8.85	12.80
(d) Cash and cash equivalents	935.05	568.91
(e) Other Current Assets	-	-
Total Assets	10,901.83	8,993.54

For: Baba Food Processing (India) Limited

For Baba Food Processing (India) Limited
Yogesh Kumar Sahu
Director
DIN: 02139226

Director



Date: 30/5/2026
Place: Ranchi

BABA FOOD PROCESSING (INDIA) LIMITED
(Formerly known as Baba Food Processing (India) Private Limited)
6th Floor, Home Decor Building, Opposite Durga Mandir, Ratu Road Ranchi
CIN : L15311JH2015PLC002849
Statement of Standalone Audited Profit & Loss

(Rs. in Lakhs)

SN	Particulars	Half Year Ended			Year Ended	
		31 March 2026	30 th Sep 2025	31 March 2025	31 March 2026	31 March 2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations Other Income Total Revenue (I)	10,435.01 166.44 10,601.45	10,069.11 2.15 10,071.26	12,135.70 36.41 12,172.11	20,504.12 168.59 20,672.71	20,580.57 94.44 20,675.01
II	Expenses: Cost of materials consumed Changes in inventories Employee Benefit Expense Financial Cost Depreciation and Amortization Expense Other Expenses Total Expenses (II)	9,252.77 193.69 211.61 81.63 95.33 526.30 10,361.33	9,110.55 (80.67) 211.47 106.96 88.93 463.76 9,901.00	11,182.87 (23.74) 197.18 48.21 91.46 416.17 11,912.15	18,363.32 113.02 423.08 188.59 184.26 990.06 20,262.33	18,627.98 (56.88) 402.68 126.94 182.24 837.18 20,120.14
III	Profit before exceptional and extraordinary items and tax (I-II)	240.12	170.26	259.96	410.38	554.87
IV	Extraordinary Items	-	-	-	-	-
V	Profit before tax (III-IV)	240.12	170.26	259.96	410.38	554.87
VI	Tax expense: - Current Tax - Tax Expenses of Previous Year - Deferred Tax	70.83 0.74 (6.59)	48.89 (1.61) (9.33)	92.43 - (23.18)	119.72 0.87 (15.92)	149.16 - (24.85)
VII	Profit / (Loss) for the Period/Year (V-VI)	175.14	132.31	190.71	307.45	430.56
VIII	Earning Per Equity Share - Basic - Diluted	1.08 1.08	0.81 0.81	1.17 1.17	1.89 1.89	2.64 2.64

For: Baba Food Processing (India) Limited

For Baba Food Processing (India) Limited

Yogesh Kumar Sahu
Director
DIN: 02139226

(Signature)
Director



Date: 30/5/2026
Place: Ranchi

BABA FOOD PROCESSING (INDIA) LIMITED
(Formerly known as Baba Food Processing (India) Private Limited)
6th Floor, Home Decor Building, Opposite Durga Mandir, Ratu Road Ranchi
CIN : L15311JH2015PLC002849
Audited Cash Flow Standalone Statement

(Rs. in Lakhs)

SN	Particulars	Year Ended	
		31 March 2026	31 March 2025
		Audited	Audited
A.	Cash Flow from Operating Activities		
	Net Profit / (Loss) before extraordinary items and tax	410.38	554.87
	Adjustments for:		
	Depreciation and Amortisation	184.26	182.24
	Interest Income	(166.75)	(94.21)
	Finance Cost	188.59	126.94
	Operating Profit / (Loss) before Working Capital Changes	616.48	769.84
	<u>Changes in Working Capital:</u>		
	Inventories	160.10	(90.73)
	Trade Receivables	575.14	(571.71)
	Short-term Loans and Advances	(366.14)	(64.74)
	Trade Payables	172.51	376.61
	Other Current Liabilities	(39.55)	(1.07)
	Cash Generated from Operations	1,118.54	418.20
	Net income tax (paid) / refunds	(118.85)	(149.16)
	Net Cash Flow from Operating Activities (A)	999.69	269.04
B.	Cash Flow from Investing Activities		
	Expenditure on Fixed Assets, including Capital Advances	(509.89)	(803.68)
	Non Current Assets		(2.31)
	Long Term Loans & Advances	(1,953.27)	125.90
	Non Current Investment	(2.43)	(454.23)
	Current Investments		1,851.00
	Interest Income	166.75	94.21
	Net cash flow from / (used in) investing activities (B)	(2,298.84)	810.89
C.	Cash flow from financing activities		
	Proceeds from issue of equity shares	-	
	Proceeds from long-term borrowings	995.91	(666.30)
	Short Term Loans	487.88	(279.32)
	Finance Cost Paid	(188.59)	(126.94)
	Net cash flow from / (used in) financing activities (C)	1,295.20	(1,072.56)
D.	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(3.95)	7.37
	Cash and cash equivalents at the beginning of the year	12.80	5.43
E	Cash and cash equivalents at the end of the year	8.85	12.80



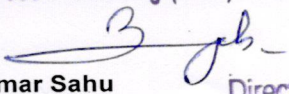
BABA FOOD PROCESSING (INDIA) LIMITED
(Formerly known as Baba Food Processing (India) Private Limited)
6th Floor, Home Decor Building, Opposite Durga Mandir, Ratu Road Ranchi
CIN : L15311JH2015PLC002849

Notes to Standalone Financial Results:

- 1 The above standalone financial results have been reviewed by Audit committee and then approved by Board of Directors at their respective meeting held on May 30, 2026
- 2 The Standalone Financial Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under Section 133 of the companies Act, 2013 read with relevant rules thereof.
- 3 The statement includes result for the half year ended March 31, 2026 being balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figure up to the six months ended September 30, 2025, of the current financial year which was subject to limited review by statutory auditors.
- 4 Earnings per share are calculated on the weighted average of the share capital received by the company. Half yearly earnings per share are not annualised.
- 5 All the activities of the company revolve around the main business and as such there is no separate reportable business segment and all the operations of the company are conducted within India as such there is no separate reportable geographical segment.
- 6 As per MCA Notification dated 16th February, 2015 Companies whose Shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
- 7 The Company is having 100% Subsidiary company name Panchakanya Foods Private Limited incorporated as on April 5, 2023
- 8 Figures of last year have been regrouped and reclassified wherever necessary. There are no material adjustments made in the results of the earlier periods.
- 9 The Company has advanced financial assistance to its wholly owned subsidiary, Panchakanya Foods Private Limited, for strategic business purposes. The outstanding balance of the loan as on 31 March 2026 was ₹2,905.11 lakhs. During the financial year 2025-26, the Company recognized interest income of ₹163.29 lakhs on this loan.

For and on behalf of
Baba Food Processing (India) Ltd

For Baba Food Processing (India) Limited


Yogesh Kumar Sahu
Managing Director
DIN: 02139226
Director



Place: Ranchi
Date: 30/5/2026

BABA FOOD PROCESSING (INDIA) LIMITED
(Formerly known as Baba Food Processing (India) Private Limited)
6th Floor, Home Decor Building, Opposite Durga Mandir, Ratu Road Ranchi
Audited Consolidated Balance Sheet

(Rs. in Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
	Audited	Audited
I. EQUITY AND LIABILITIES		
1. Shareholders Funds		
(a) Share Capital	1,632.64	1,632.64
(b) Reserves and Surplus	4,552.96	4,695.83
(c) Money received against Share Warrants	-	-
2. Share Application Money pending for Allotment	-	-
3. Non-Current Liabilities		
(a) Deferred Tax Liabilities (Net)	187.29	187.45
(b) Long Term Loans	5,467.29	3,967.67
(c) Other Long Term Liabilities	-	-
(d) Long Term Provisions	-	-
4. Current Liabilities		
(a) Short Term Loans	1,867.81	1,379.93
(b) Trade Payables		
(i) Dues to Micro and Small Enterprises	25.31	7.63
(ii) Dues of creditors other than Micro and Small Enterprises	704.49	554.91
(c) Other Current Liabilities	340.98	145.48
(d) Short Term Provision	-	-
Total Equity & Liabilities	14,778.77	12,571.54
II. ASSETS		
1. Non-Current Assets		
(a) Property, Plant & Equipments and Intangible Assets		
(i) Property, Plant & Equipments	9,337.84	3,280.04
(ii) Intangible Assets	2.88	3.36
(iii) Capital WIP	1,480.23	5,152.31
(iv) Intangible Assets under Development	-	-
(b) Non Current Investments	9.73	9.56
(c) Deferred Tax Assets (Net)	-	-
(d) Long Term Loans & Advances	77.52	81.92
(e) Other Non Current Assets	116.09	307.78
2. Current Assets		
(a) Current Investments	-	-
(b) Inventories	1,317.94	1,471.27
(c) Trade Receivables	988.53	1,563.67
(d) Cash and cash equivalents	25.16	18.61
(e) Other Current Assets	1,422.85	683.02
Total Assets	14,778.77	12,571.54

For: Baba Food Processing (India) Limited

For Baba Food Processing (India) Limited
Yogesh Kumar Sahu
Director
DIN: 02139226

Director

Date: 30/5/2026
Place: Ranchi



BABA FOOD PROCESSING (INDIA) LIMITED
(Formerly known as Baba Food Processing (India) Private Limited)
6th Floor, Home Decor Building, Opposite Durga Mandir, Ratu Road Ranchi
Statement of Audited Consolidated Profit & Loss

(Rs. in Lakhs)

SN	Particulars	Half Year Ended			Year Ended	
		31 March 2026	30 Sep 2025	31 March 2025	31 March 2026	31 March 2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	10,435.04	10,069.11	12,135.70	20,504.15	20,580.57
	Other Income	113.50	2.44	60.46	115.94	118.49
	Total Revenue (I)	10,548.54	10,071.55	12,196.16	20,620.09	20,699.06
II	Expenses:					
	Cost of materials consumed	9,253.17	9,110.55	11,182.87	18,363.72	18,627.98
	Changes in inventories	193.31	(80.67)	(23.74)	112.64	(56.88)
	Employee Benefit Expense	211.61	211.47	203.32	423.08	408.82
	Financial Cost	81.62	107.00	48.24	188.62	126.97
	Depreciation and Amortization Expense	179.93	88.93	94.81	268.86	185.59
	Other Expenses	821.25	465.68	429.07	1,286.93	851.02
	Total Expenses (II)	10,740.89	9,902.96	11,934.57	20,643.85	20,143.50
III	Profit before exceptional and extraordinary items and tax (I-II)	(192.35)	168.59	261.59	(23.76)	555.56
IV	Extraordinary Items	-	-	-	-	-
V	Profit before tax (III-IV)	(192.35)	168.59	261.59	(23.76)	555.56
VI	Tax expense:					
	- Current Tax	70.83	48.89	92.52	119.72	149.25
	- Tax Expenses of Previous Year	1.17	(1.61)	0.03	(0.44)	0.03
	- Deferred Tax	9.17	(9.33)	(22.86)	(0.16)	(24.53)
VII	Profit / (Loss) for the Period/Year (V-VI)	(273.52)	130.64	191.90	(142.88)	430.81
VIII	Earning Per Equity Share					
	- Basic	(1.67)	0.80	1.17	(0.87)	2.64
	- Diluted	(1.67)	0.80	1.17	(0.87)	2.64

For: Baba Food Processing (India) Limited

For Baba Food Processing (India) Limited

Yogesh Kumar Sahu
Director
DIN: 02139226

Yogesh Kumar Sahu
Director



Date: 30/5/2026
Place: Ranchi

BABA FOOD PROCESSING (INDIA) LIMITED
(Formerly known as Baba Food Processing (India) Private Limited)
6th Floor, Home Decor Building, Opposite Durga Mandir, Ratu Road Ranchi
Audited Consolidated Cash Flow Statement

SN	Particulars	Year Ended	
		31 March 2026 Audited	31 March 2025 Audited
A.	Cash Flow from Operating Activities		
	Net Profit / (Loss) before extraordinary items and tax	(23.76)	555.56
	Adjustments for:		
	Depreciation and Amortisation	268.86	185.59
	Interest Income	(115.94)	(94.37)
	Finance Cost	188.62	126.97
	Operating Profit / (Loss) before Working Capital Changes	317.78	773.75
	<u>Changes in Working Capital:</u>		
	Inventories	153.33	(90.73)
	Trade Receivables	575.14	(571.71)
	Short-term Loans and Advances	(739.83)	(320.33)
	Trade Payables	167.26	387.72
	Other Current Liabilities	195.50	7.63
	Cash Generated from Operations	669.18	186.33
	Net income tax (paid) / refunds	(119.28)	(149.28)
	Net Cash Flow from Operating Activities (A)	549.90	37.05
B.	Cash Flow from Investing Activities		
	Expenditure on Fixed Assets, including Capital Advances	(2,654.09)	(4,522.45)
	Non Current Assets	(0.17)	144.50
	Long Term Loans & Advances	4.40	(0.06)
	Non Current Investment	191.69	(224.89)
	Current Investments	-	1,851.00
	Interest Income	115.94	94.37
	Net cash flow from / (used in) investing activities (B)	(2,342.23)	(2,657.53)
C.	Cash flow from financing activities		
	Proceeds from issue of equity shares	-	-
	Proceeds from long-term borrowings	1,499.62	3,033.43
	Short Term Loans	487.88	(279.32)
	Finance Cost Paid	(188.62)	(126.97)
	Net cash flow from / (used in) financing activities (C)	1,798.88	2,627.14
D.	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	6.55	6.66
	Cash and cash equivalents at the beginning of the year	18.61	11.95
E	Cash and cash equivalents at the end of the year	25.16	18.61



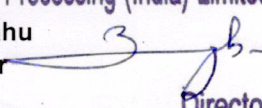
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(Formerly known as Baba Food Processing (India) Private Limited)
6th Floor, Home Decor Building, Opposite Durga Mandir, Ratu Road Ranchi
CIN : L15311JH2015PLC002849

Notes to Consolidated Financial Results:

- 1 The above Consolidated financial results have been reviewed by Audit committee and then approved by Board of Directors at their respective meeting held on May 30, 2026
- 2 The Consolidated Financial Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under Section 133 of the companies Act, 2013 read with relevant rules thereof.
- 3 The statement includes result for the half year ended March 31, 2026 being balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figure up to the six months ended September 30, 2025, of the current financial year which was subject to limited review by statutory auditors.
- 4 Earnings per share are calculated on the weighted average of the share capital received by the company. Half yearly earnings per share are not annualised.
- 5 All the activities of the company revolve around the main business and as such there is no separate reportable business segment and all the operations of the company are conducted within India as such there is no separate reportable geographical segment.
- 6 As per MCA Notification dated 16th February, 2015 Companies whose Shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
- 7 The Company is having 100% Subsidiary company name Panchakanya Foods Private Limited incorporated as on April 5, 2023
- 8 Figures of last year have been regrouped and reclassified wherever necessary. There are no material adjustments made in the results of the earlier periods.
- 9 The Income Tax Department conducted search operations on 29 January 2026 at Baba Food Processing India Limited, Panchakanya Foods Private Limited, and other group entities. The search proceedings were concluded on 2nd February 2026. Subsequent proceedings, including post-search assessments and hearings before the relevant authorities, are presently in progress
- 10 The trial production at the manufacturing plant of Panchakanya Foods Private Limited commenced on 27 December 2025. On that date, the plant was substantially complete and was in a condition necessary for its intended use. Accordingly, the capitalization of the related fixed assets was carried out effective 27 December 2025.

Certain minor works and ancillary installations, which were not material to the commencement of operations and are yet to be completed, continue to be reflected under Capital Work-in-Progress (CWIP) as of 31 March 2026.

For and on behalf of
Baba Food Processing (India) Ltd

For Baba Food Processing (India) Limited
Yogesh Kumar Sahu
Managing Director
DIN: 02139226

Director



Place: Ranchi
Date: 30/5/2026



**INDEPENDENT AUDITOR'S REPORT ON THE HALF YEARLY AND YEAR TO DATE
AUDITED STANDALONE FINANCIAL STATEMENTS OF THE COMPANY**

**TO THE BOARD OF DIRECTORS OF
BABA FOOD PROCESSING (INDIA) LIMITED**
(Formerly known as Baba Food Processing (India) Private Limited)

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying statements of half yearly and year to date standalone financial results of **Baba Food Processing (India) Limited** ("the company") for half year and year ended March 31, 2026 ("statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 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, the statement:

- a. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- b. gives a true and fair view in conformity with Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued there under and other accounting principles generally accepted in India of the standalone net profit and other financial information of the Company for the half year and year ended March 31, 2026.

Basis for opinion

We conduct our audit of the statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditors Responsibilities for the Audit of Financial Statements* section of our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other Ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the statements.

Management's Responsibility for the Standalone Financial Statements

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation of these standalone financial Statements that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally

accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes 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 standalone annual financial results 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 relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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 standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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.

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.

Other Matters

- (a) The standalone annual financial statements include the results for the half year ended March 31, 2026, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the six months ended September 30, 2025, of the current financial year which was subject to limited review by us.
- (b) Our opinion on the standalone annual financial results is not modified in respect of this matter.

For Sumit Mohit & Company

Chartered Accountants

FRN: 021502N

Sumit
Garg

Digitally signed
by Sumit Garg
Date: 2026.05.30
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Sumit Garg
(Partner)

M. No.: 506945

Place: New Delhi

Date: May 30, 2026

UDIN: 26506945CAIKQH8384



**INDEPENDENT AUDITOR'S REPORT ON THE HALF YEARLY AND YEAR TO DATE
AUDITED CONSOLIDATED FINANCIAL STATEMENTS**

**TO THE BOARD OF DIRECTORS OF
BABA FOOD PROCESSING (INDIA) LIMITED**
(Formerly known as Baba Food Processing (India) Private Limited)

Report on the Audit of Consolidated Financial Statements

Opinion

We have audited the accompanying statements of half yearly and year to date consolidated financial results of **Baba Food Processing (India) Limited** ("the holding company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group") for half year and year ended March 31, 2026 ("statement") attached herewith, being submitted by the parent company pursuant to the requirement of Regulation 33 and 52 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, the statement:

- a. Includes the annual financial results of the following entity:
 - i) Panchakanya Foods Private Limited
- b. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- c. gives a true and fair view in conformity with Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued there under and other accounting principles generally accepted in India of the consolidated net profit and other financial information of the Company for the half year and year ended March 31, 2026.

Basis for opinion

We conduct our audit of the statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditors Responsibilities for the Audit of Financial Statements* section of our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other Ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the statements.

Management's Responsibility for the Consolidated Financial Statements

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is

responsible for the preparation of these consolidated financial Statements that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

The board of directors are responsible for overseeing the Group's financial process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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 Group 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.

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.

Other Matters

- (a) The consolidated annual financial statements include the results for the half year ended March 31, 2026, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the six months ended September 30, 2025, of the current financial year which was subject to limited review by us.
- (b) Our opinion on the consolidated annual financial results is not modified in respect of this matter.

For Sumit Mohit & Company

Chartered Accountants

FRN: 021502N

Sumit
Garg
Digitally signed
by Sumit Garg
Date: 2026.05.30
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Sumit Garg
(Partner)

M. No.: 506945

Place: New Delhi

Date: May 30, 2026

UDIN: 26506945DOAEBY2478



BABA FOOD PROCESSING (INDIA) LIMITED

6th Floor, Home Décor Building
Ratu Road, Ranchi-834001, Jharkhand
Phone: +91 9155190089, 7667054895
E: babafoods.ranchi@gmail.com; www.babafood.in
CIN No.: L15311JH2015PLC002849

Date: 30th May 2026

To,
The Listing Department
National Stock Exchange of India Ltd
Exchange plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E)
Mumbai - 400 051

Subject: Disclosure of Related Party Transactions on consolidated basis for the period ended 31st March, 2026 under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Mam,

Pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we attach herewith Related Party Disclosure drawn in accordance with the applicable accounting standards, for the period ended 31st March, 2026.

This is for your information and appropriate dissemination.

Thanking you

Yours faithfully
For Baba Food Processing (India) Limited

Sonal
Agarwal
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by Sonal Agarwal
Date: 2026.05.30
13:42:00 +05'30'

Sonal Agarwal
Company Secretary & Compliance Officer



BABA FOOD PROCESSING (INDIA) LIMITED

6th Floor, Home Décor Building
Ratu Road, Ranchi-834001, Jharkhand
Phone: +91 9155190089, 7667054895
E: babafoods.ranchi@gmail.com; www.babafood.in
CIN No.: L15311JH2015PLC002849

Annexure-B

Disclosures in respect of AS - 18 'Related Party Disclosures' as specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended for financial year ended March 31,2026

a) Related parties where controls exists:

Description of relationship	Names of related parties
Subsidiary Companies	Panchakanya Foods Pvt Ltd
Individual exercising control	Mr. Yogesh Kumar Sahu Mrs. Binita Sahu Yogesh Kumar Sahu HUF
Key Managerial Person	Mr. Yogesh Kumar Sahu (Director) Mr.Rajesh Agrawal (Former Director & CFO, Resigned on 09 June, 2025) Mrs. Binita Sahu(Director)
Entity over which, person/s mentioned above is having significant influence or having position of KMP in that entity	YKS Warehousing & Logistics Pvt. Ltd. Yogesh Kumar Sahu HUF
Other related party	NA

b) Significant transactions with related parties during the year

Amount in Rupees

Particulars	For the year ended 31 March 2026
Payments & Expenses	
Salary to Director Mr Yogesh Kumar Sahu	13,60,000
Salary to Director Mr Rajesh Agrawal	8,00,000
Salary to Director Binita Sahu	713333
Rent to Director Mr. Yogesh Kumar Sahu	306000
Rent to YYS Warehousing & Logistics Private Limited	412258
Purchase from YYS Warehousing & Logistics Pvt. Ltd.	77575052
Purchase from Mr. Yogesh kumar Sahu	-



BABA FOOD PROCESSING (INDIA) LIMITED

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CIN No.: L15311JH2015PLC002849

Loan from Yogesh Kumar Sahu	55550000
Repayment of loan from Mr. Yogesh kuamar Sahu	48250000
Loan Received from YKS Warehousing & Logistics Private Limited	10,00000
Loan Repaid to Mrs. Binita Sahu	1990000
Loan given to Panchakanya Foods Private Limited	189338000
Loan repaid by Panchakanya Foods Private Limited	40,00,000
Interest received from Panchakanya Foods Private Limited	16329399

c) Balance outstanding at the end:

Nature of transaction	As at 31 March 2026
Borrowings from Director Mr.Yogesh Kumar Sahu	7300000
Land Rent Payable to Mr Yogesh Kumar Sahu	25500
Sundry Creditors - YKS Warehousing & Logistics Pvt. Ltd.	-
Director Remuneration Payable Rajesh Agrawal	-
Director Remuneration Payable Yogesh kumar Sahu	20,000
Director Remuneration Payable Binita Sahu	20,000
Loan from YKS Warehosuing & Logistics Private Limited	10,00,000