B S R & Co. LLP
Chartered Accountants

Building No. 10, 12th Floor, Tower-C
DLF Cyber City, Phase - II
Gurugram - 122 002, India
Tel: +91 124 719 1000
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Limited Review Report on unaudited standalone financial results of Prataap Snacks Limited for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Prataap Snacks Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Prataap Snacks Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ("the Statement") (in which are included financial information of Prataap Snacks Employee Welfare trust).

2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Statement includes the interim financial information of Prataap Snacks Employee Welfare Trust which have not been reviewed, whose interim financial information reflects total assets (before consolidation adjustments) of Rs. 1,601.33 lakhs as at 30 September 2026 and total revenues (before consolidation adjustments) of Rs 18.89 lakhs and Rs 37.66 lakhs, total net profit / (loss) after tax (before consolidation adjustments) of Rs 1.1 lakhs and Rs 2.28 lakhs and total comprehensive income (before consolidation adjustments) of Rs 1.1 lakhs and Rs 2.28 lakhs, for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026 respectively, and cash inflows (net) of Rs 6.75 lakhs for the period from 01 April 2026 to 30 September 2026. as considered in the Statement. According to the information and explanations given to us by the management, this interim financial information is not material to the Company.

Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP**
Chartered Accountants
Firm's Registration No.:101248W/W-100022



Ashwin Bakshi
Partner
Membership No.: 506777
UDIN:26506777LACTXS4995

Gurugram
30 October 2026

Prataap Snacks Limited
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Near Makrand House, Indore, Madhya Pradesh, 452020, India
Tel: (91 731) 243 9999; Fax: (91 731) 243 7605;
CIN: L15311MP2009PLC021746
E-mail: complianceofficer@yellowdiamond.in, Website : www.yellowdiamond.in

Unaudited Standalone Ind AS Financial Results for the Quarter and Half-year ended 30 September 2026

(INR in lakhs except as stated)

Particulars	Quarter ended			Half-year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations						
Sales / Income from operations	54,095.14	49,043.33	42,979.20	103,138.47	83,873.38	171,604.63
Other operating income	298.15	206.65	209.86	504.80	415.75	860.78
II Other income	125.69	163.39	185.63	289.08	427.27	841.39
III Total Income (I + II)	**54,518.98**	**49,413.37**	**43,374.69**	**103,932.35**	**84,716.40**	**173,306.80**
IV Expenses						
(a) Cost of materials consumed	39,664.57	35,444.86	31,346.13	75,109.43	60,213.48	121,534.93
(b) Purchases of stock-in-trade	1,434.29	1,004.43	243.40	2,438.72	456.01	1,038.37
(c) Changes in inventories of finished goods and stock-in-trade	(576.15)	(593.67)	(1,279.71)	(1,169.82)	(1,003.61)	177.07
(d) Employee benefits expenses	2,404.43	2,214.34	1,879.33	4,618.77	3,790.71	7,879.38
(e) Finance cost	120.49	99.05	180.00	219.54	403.84	653.92
(f) Depreciation and amortisation expenses	1,646.86	1,632.93	1,654.16	3,279.79	3,368.73	6,693.02
(g) Impairment losses on financial assets	(97.03)	124.19	40.89	27.16	78.53	211.54
(h) Other expenses	10,272.71	9,151.63	8,668.61	19,424.34	16,662.72	33,443.41
Total Expenses	**54,870.17**	**49,077.76**	**42,732.81**	**103,947.93**	**83,970.41**	**171,631.64**
V Profit before exceptional item and tax (III - IV)	**(351.19)**	**335.61**	**641.88**	**(15.58)**	**745.99**	**1,675.16**
VI Exceptional item (Refer Note 6 and 7)						
(a) Insurance claim (Refer Note 6)	-	-	(77.17)	-	(77.17)	(77.17)
(b) Statutory impact of new Labour Codes (Refer Note 7)	-	-	-	-	-	235.15
VII Profit / (Loss) before tax (V - VI)	**(351.19)**	**335.61**	**719.05**	**(15.58)**	**823.16**	**1,517.18**
VIII Tax expense						
(a) Current tax	(16.53)	16.53	135.45	-	154.70	323.56
(b) Deferred tax (including minimum alternate tax)	(84.24)	71.89	119.73	(12.35)	135.46	222.05
IX Net Profit / (Loss) for the period (VII - VIII)	**(250.42)**	**247.19**	**463.87**	**(3.23)**	**533.00**	**971.57**
X Other Comprehensive Income (OCI)						
(a) Items that will not be reclassified to profit or loss	30.34	4.38	43.15	34.72	37.98	90.12
(b) Income tax relating to above	(7.64)	(1.10)	(15.08)	(8.74)	(13.27)	(22.68)
XI Total Comprehensive Income / (Loss) for the period (IX + X)	**(227.72)**	**250.47**	**491.94**	**22.75**	**557.71**	**1,039.01**
XII Paid-up equity share capital - Face value of INR 5 each	1,196.50	1,195.52	1,195.05	1,196.50	1,195.05	1,195.18
XIII Other equity						68,772.87
XIV Earnings per share of INR 5 each (Not annualised)						
Basic - INR	(1.05)	1.03	1.94	(0.01)	2.23	4.07
Diluted - INR	(1.05)	1.03	1.94	(0.01)	2.22	4.06

Notes:

1 The above Standalone Ind AS financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 October 2026.

2 The Company has determined 'Snacks Food' as the only reportable segment as evaluated by the chief operating decision maker for allocation of resources and for assessing performance. There are no other reportable segments as per Ind AS 108 'Operating Segment'. Accordingly, no separate segment information has been provided.

PRATAAP SNACKS LIMITED

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Unaudited Standalone Ind AS Financial Results for the Quarter and Half-year ended 30 September 2026

Notes (Cont'd.):

3 Statement of assets and liabilities

(INR in lakhs)

Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
I ASSETS		
NON-CURRENT ASSETS		
(a) Property, plant and equipments	39,010.00	39,045.61
(b) Capital work-in-progress	450.25	448.10
(c) Goodwill	4,611.00	4,611.00
(d) Other Intangible assets	11,365.06	11,922.43
(f) Financial assets		
(i) Investments	1,544.60	-
(ii) Loans	1,464.36	1,434.40
(iii) Other non-current financial assets	672.48	845.32
(g) Other tax assets (net)	520.13	904.64
(h) Other non-current assets	1,193.60	336.75
TOTAL NON-CURRENT ASSETS	**60,831.48**	**59,548.25**
CURRENT ASSETS		
(a) Inventories	15,136.58	12,965.79
(b) Financial assets		
(i) Trade receivables	3,291.99	2,304.56
(ii) Cash and cash equivalents	4,423.81	3,288.25
(iii) Bank balance (other than (ii) above)	80.83	992.38
(iv) Loans	2,534.37	195.72
(v) Other current financial assets	3,245.52	6,039.87
(c) Other current assets	8,045.17	7,412.17
TOTAL CURRENT ASSETS	**36,758.27**	**33,198.74**
TOTAL ASSETS	**97,589.75**	**92,746.99**

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Unaudited Standalone Ind AS Financial Results for the Quarter and Half-year ended 30 September 2026

Notes (Cont'd.):

(INR in lakhs)

Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
II EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,196.50	1,195.18
(b) Other equity	68,739.31	68,772.87
TOTAL EQUITY	**69,935.81**	**69,968.05**
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial liabilities		
(i) Borrowings	800.00	1,000.00
(ii) Lease liabilities	1,474.14	1,338.00
(b) Provisions	883.79	868.69
(c) Deferred tax liabilities (net)	1,086.37	1,089.98
(d) Other non-current liabilities	1,252.32	1,362.45
TOTAL NON-CURRENT LIABILITIES	**5,496.62**	**5,659.12**
CURRENT LIABILITIES		
(a) Financial liabilities		
(i) Borrowings	2,900.00	400.00
(ii) Lease liabilities	1,949.07	1,777.90
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	2,525.20	2,004.18
Total outstanding dues of trade payables other than micro enterprises and small enterprises	11,249.40	9,106.77
(iv) Other current financial liabilities	2,226.18	1,926.41
(b) Other current liabilities	1,132.77	1,755.39
(c) Provisions	174.70	149.17
TOTAL CURRENT LIABILITIES	**22,157.32**	**17,119.82**
TOTAL LIABILITIES	**27,653.94**	**22,778.94**
TOTAL EQUITY AND LIABILITIES	**97,589.75**	**92,746.99**

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Unaudited Standalone Ind AS Financial Results for the Quarter and Half-year ended 30 September 2026

Notes (Cont'd.):

4 Cash Flow Statement

(INR in lakhs)

Particulars	Half-year Ended	
	30.09.2026	30.09.2025
	Unaudited	Unaudited
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before tax	(15.58)	823.16
Adjustments to reconcile profit before tax to net cash flows		
Add / (Less) :		
Depreciation and amortisation expenses	3,279.79	3,368.73
(Profit)/ Loss on sale/discard of property, plant and equipments	(8.34)	(6.33)
Provision for slow moving inventory	17.26	109.24
Impairment losses on financial assets	27.16	78.53
Provision for doubtful advances	(33.95)	28.60
Employee stock appreciation rights expense	63.33	39.10
Government grant income	(110.13)	(251.50)
Finance cost	219.54	403.84
Interest income	(280.74)	(420.94)
Operating profit before working capital changes	**3,158.34**	**4,172.43**
Working capital adjustments:		
Decrease / (increase) in inventories	(2,188.05)	1,758.56
Decrease / (increase) in trade receivables	(1,014.60)	(1,156.84)
Decrease / (increase) in loans and other financial assets	360.25	154.15
Decrease / (increase) in other assets	(596.65)	(9.17)
Increase/ (decrease) in trade payables	2,655.28	(1,866.51)
Increase / (decrease) in other financial liabilities	176.11	104.78
Increase / (decrease) in provisions	44.74	82.36
Increase / (decrease) in other liabilities	(622.62)	(604.77)
	1,972.80	**2,634.99**
Income tax paid (net of refund received)	384.51	8.94
NET CASH FLOWS FROM OPERATING ACTIVITIES	**2,357.31**	**2,643.93**
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipments including capital work-in-progress and capital advances	(2,090.13)	(930.65)
Purchase of intangibles including assets under development	-	(16.43)
Receipt of government grant	162.00	555.20
Proceeds from sale of property, plant and equipments and CWIP	37.00	73.32
Investment in fixed deposits with banks not considered as cash and cash equivalents	(778.58)	(1,713.10)
Redemption / maturity of fixed deposits with banks not considered as cash and cash equivalents	3,937.60	4,769.48
Acquisition of subsidiary (Refer Note 8)	(1,544.60)	-
Loan to Subsidiary (Refer Note 8)	(2,359.25)	-
Interest received	468.01	457.74
NET CASH FLOWS FROM/(USED) IN INVESTING ACTIVITIES	**(2,167.95)**	**3,195.56**

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Unaudited Standalone Ind AS Financial Results for the Quarter and Half-year ended 30 September 2026

Notes (Cont'd.):

(INR in lakhs)

Particulars	Half-year Ended	
	30.09.2026	30.09.2025
	Unaudited	Unaudited
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuance of equity share capital	1.32	1.39
Proceeds from borrowings	2,500.00	500.00
Repayment of lease liabilities	(1,159.61)	(1,228.22)
Interest paid on lease liabilities	(107.22)	(162.53)
Repayment of borrowings	(200.00)	(2,871.00)
Interest paid	(88.29)	(241.60)
Dividend paid	-	(119.37)
NET CASH FLOWS FROM/(USED) FINANCING ACTIVITIES	**946.20**	**(4,121.33)**
D NET INCREASE IN CASH AND CASH EQUIVALENTS [A+ B + C]	**1,135.56**	**1,718.16**
Cash and cash equivalents at the beginning of the period	3,288.25	1,115.78
Cash and cash equivalents at the end of the period	**4,423.81**	**2,833.94**

5 The Board of Directors in their meeting held on 27 April 2026 had recommended a final dividend @10% on equity shares of INR 5 each of the Company (i.e. INR 0.50 per equity share) for the financial year 2025-26. The same has been approved in the Annual General Meeting of the Company held on 24 September 2026.

6 During the quarter ended 30 September 2025, Company received an insurance claim amounting to INR 77.17 Lakhs. This claim was filed in an earlier year with respect to the loss of finished goods inventory due to a fire accident that occurred on 6 June 2023 at the warehouse of a Co-manufacturing plant situated at Hoogly, West Bengal. Given the nature and impact of this event on the Company's financial results, the above amount was disclosed as exceptional items in the financial results for the year ended 31 March 2026.

7 During the year ended March 31, 2026, the Government of India notified the four Labour Codes, namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, which consolidated 29 existing labour laws. Pursuant to the publication of draft Central Rules and FAQs by the Ministry of Labour & Employment, the Company assessed the financial impact arising from the changes in the regulations and recognized the incremental impact in accordance with the guidance issued by the Institute of Chartered Accountants of India.

Considering the materiality and the regulatory-driven, non-recurring nature of the impact, the Company presented the incremental impact as "Statutory impact of new Labour Codes" under Exceptional Items during the year ended March 31, 2026. The incremental impact comprised an increase in gratuity liability of INR 210.97 lakhs and compensated absences liability of INR 24.18 lakhs, primarily arising from the revised definition of wages under the new Labour Codes.

8 During the quarter ended 30 September 2026, the Company acquired 100% of the equity share capital of RLOP Food Processing Private Limited for a consideration of INR 1,544.60 lakhs. Consequently, the entity became a wholly owned subsidiary of the Company. Further, the Company has granted loan aggregating to INR 2,359.25 lakhs to the said subsidiary, bearing interest at 6% per annum. The proceeds were utilized by the subsidiary for repayment of its existing borrowings and liabilities.

For and on behalf of the Board of Directors of
Prataap Snacks Limited



Apoorva Kumat
Executive Director
DIN - 02630764



Amit Kumat
Managing Director and
Chief Executive Officer
DIN - 02663687



Place: Indore
Date: 30 October 2026

B S R & Co. LLP
Chartered Accountants

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Limited Review Report on unaudited consolidated financial results of Prataap Snacks Limited for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Prataap Snacks Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Prataap Snacks Limited (hereinafter referred to as "the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the financial results of the following entities:

a) Prataap Snacks Limited

b) RLOP Food Processing Private Limited (Acquired w.e.f. 25 August 2026)

c) Prataap Snacks Employee Welfare trust

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information of a subsidiary included in the Statement, whose interim financial information reflects total assets (before consolidation adjustments) of Rs. 2,070.45 lakhs as at 30 September 2026, total net loss after tax (before consolidation adjustments) of Rs. 21.38 lakhs and Rs. 21.38 lakhs and total comprehensive loss (before consolidation adjustments) of Rs. 21.38 lakhs and Rs 21.38 lakhs, for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026 respectively, and cash inflows (net) (before consolidation adjustments) of Rs 15.61 lakhs for the period from 01 April 2026 to 30 September 2026. as considered in the Statement. This interim financial information has been reviewed by other auditor whose report has been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of this matter.

7. The Statement includes the interim financial information of Prataap Snacks Employee welfare trust which has not been reviewed, whose interim financial information reflects total assets (before consolidation adjustments) of Rs 1,601.33 lakhs as at 30 September 2026 and total revenues (before consolidation adjustments) of Rs 18.89 lakhs and Rs. 37.66 lakhs , total net profit after tax (before consolidation adjustments) of Rs 1.1 lakhs and Rs 2.28 lakhs and total comprehensive profit (before consolidation adjustments) of Rs 1.1 lakhs and Rs 2.28 lakhs, for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026 respectively, and cash inflows (net) of Rs 6.75 lakhs for the period from 01 April 2026 to 30 September 2026. as considered in the Statement. According to the information and explanations given to us by the Parent's management, this interim financial information is not material to the Group.

   Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Ashwin Bakshi

Partner

Membership No.: 506777

UDIN:26506777CQTNVH3453

Gurugram

30 October 2026

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Unaudited Consolidated Ind AS Financial Results for the Quarter and Half-year ended 30 September 2026

(INR in lakhs except as stated)

Particulars	Quarter ended			Half-year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations						
Sales / Income from operations	54,095.14	49,043.33	42,979.20	103,138.47	83,873.38	171,604.63
Other operating income	298.15	206.65	209.86	504.80	415.75	860.78
II Other income	111.73	163.39	185.63	275.12	427.27	841.39
III Total Income (I + II)	**54,505.02**	**49,413.37**	**43,374.69**	**103,918.39**	**84,716.40**	**173,306.80**
IV Expenses						
(a) Cost of materials consumed	39,664.57	35,444.86	31,346.13	75,109.43	60,213.48	121,534.93
(b) Purchases of stock-in-trade	1,434.29	1,004.43	243.40	2,438.72	456.01	1,038.37
(c) Changes in inventories of finished goods and stock-in-trade	(576.15)	(593.67)	(1,279.71)	(1,169.82)	(1,003.61)	177.07
(d) Employee benefits expenses	2,404.43	2,214.34	1,879.33	4,618.77	3,790.71	7,879.38
(e) Finance cost	122.95	99.05	180.00	222.00	403.84	653.92
(f) Depreciation and amortisation expenses	1,653.34	1,632.93	1,654.16	3,286.27	3,368.73	6,693.02
(g) Impairment losses on financial assets	(97.03)	124.19	40.89	27.16	78.53	211.54
(h) Other expenses	10,274.61	9,151.63	8,668.61	19,426.24	16,662.72	33,443.41
Total Expenses	**54,881.01**	**49,077.76**	**42,732.81**	**103,958.77**	**83,970.41**	**171,631.64**
V Profit before exceptional item and tax (III - IV)	**(375.99)**	**335.61**	**641.88**	**(40.38)**	**745.99**	**1,675.16**
VI Exceptional item (Refer Note 6 and 7)						
(a) Insurance claim (Refer Note 6)	-	-	(77.17)	-	(77.17)	(77.17)
(b) Statutory impact of new Labour Codes (Refer Note 7)	-	-	-	-	-	235.15
VII Profit / (Loss) before tax (V - VI)	**(375.99)**	**335.61**	**719.05**	**(40.38)**	**823.16**	**1,517.18**
VIII Tax expense						
(a) Current tax	(16.53)	16.53	135.45	-	154.70	323.56
(b) Deferred tax (including minimum alternate tax)	(84.24)	71.89	119.73	(12.35)	135.46	222.05
IX Net Profit / (Loss) for the period (VII - VIII)	**(275.22)**	**247.19**	**463.87**	**(28.03)**	**533.00**	**971.57**
X Other Comprehensive Income (OCI)						
(a) Items that will not be reclassified to profit or loss	30.34	4.38	43.15	34.72	37.98	90.12
(b) Income tax relating to above	(7.64)	(1.10)	(15.08)	(8.74)	(13.27)	(22.68)
XI Total Comprehensive Income / (Loss) for the period (IX + X)	**(252.52)**	**250.47**	**491.94**	**(2.05)**	**557.71**	**1,039.01**
XII Paid-up equity share capital - Face value of INR 5 each	1,196.50	1,195.52	1,195.05	1,196.50	1,195.05	1,195.18
XIII Other equity						68,772.87
XIV Earnings per share of INR 5 each (Not annualised)						
Basic - INR	(1.15)	1.03	1.94	(0.12)	2.23	4.07
Diluted - INR	(1.15)	1.03	1.94	(0.12)	2.22	4.06

Notes:

1 The above consolidated Ind AS financial results of the Group have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 October 2026.

2 The Group has determined 'Snacks Food' as the only reportable segment as evaluated by the chief operating decision maker for allocation of resources and for assessing performance. There are no other reportable segments as per Ind AS 108 'Operating Segment'. Accordingly, no separate segment information has been provided.

PRATAAP SNACKS LIMITED

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CIN: L15311MP2009PLC021746
E-mail: complianceofficer@yellowdiamond.in, Website : www.yellowdiamond.in

Unaudited Consolidated Ind AS Financial Results for the Quarter and Half-year ended 30 September 2026

Notes (Cont'd.):

3 Statement of assets and liabilities

(INR in lakhs)

Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
I ASSETS		
NON-CURRENT ASSETS		
(a) Property, plant and equipments	43,311.78	39,045.61
(b) Capital work-in-progress	450.25	448.10
(c) Goodwill	4,611.00	4,611.00
(d) Other Intangible assets	11,365.06	11,922.43
(f) Financial assets		
(i) Loans	1,464.36	1,434.40
(ii) Other non-current financial assets	674.13	845.32
(g) Other tax assets (net)	520.13	904.64
(h) Other non-current assets	1,193.60	336.75
TOTAL NON-CURRENT ASSETS	**63,590.31**	**59,548.25**
CURRENT ASSETS		
(a) Inventories	15,136.58	12,965.79
(b) Financial assets		
(i) Trade receivables	3,291.99	2,304.56
(ii) Cash and cash equivalents	4,439.48	3,288.25
(iii) Bank balance (other than (ii) above)	80.83	992.38
(iv) Loans	161.16	195.72
(v) Other current financial assets	3,245.52	6,039.87
(c) Other current assets	8,067.91	7,412.17
TOTAL CURRENT ASSETS	**34,423.47**	**33,198.74**
TOTAL ASSETS	**98,013.78**	**92,746.99**

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Unaudited Consolidated Ind AS Financial Results for the Quarter and Half-year ended 30 September 2026

Notes (Cont'd.):

(INR in lakhs)

Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
II EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,196.50	1,195.18
(b) Other equity	68,714.50	68,772.87
TOTAL EQUITY	**69,911.00**	**69,968.05**
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial liabilities		
(i) Borrowings	800.00	1,000.00
(ii) Lease liabilities	1,852.77	1,338.00
(b) Provisions	883.79	868.69
(c) Deferred tax liabilities (net)	1,086.37	1,089.98
(d) Other non-current liabilities	1,252.32	1,362.45
TOTAL NON-CURRENT LIABILITIES	**5,875.25**	**5,659.12**
CURRENT LIABILITIES		
(a) Financial liabilities		
(i) Borrowings	2,900.00	400.00
(ii) Lease liabilities	1,974.31	1,777.90
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	2,525.20	2,004.18
Total outstanding dues of trade payables other than micro enterprises and small enterprises	11,249.62	9,106.77
(iv) Other current financial liabilities	2,226.18	1,926.41
(b) Other current liabilities	1,177.52	1,755.39
(c) Provisions	174.70	149.17
TOTAL CURRENT LIABILITIES	**22,227.53**	**17,119.82**
TOTAL LIABILITIES	**28,102.78**	**22,778.94**
TOTAL EQUITY AND LIABILITIES	**98,013.78**	**92,746.99**

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Unaudited Consolidated Ind AS Financial Results for the Quarter and Half-year ended 30 September 2026

Notes (Cont'd.):

4 Consolidated Cash Flow Statement

(INR in lakhs)

Particulars	Half-year Ended	
	30.09.2026	30.09.2025
	Unaudited	Unaudited
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before tax	(40.38)	823.16
Adjustments to reconcile profit before tax to net cash flows		
Add / (Less) :		
Depreciation and amortisation expenses	3,286.28	3,368.73
(Profit)/ Loss on sale/discard of property, plant and equipments	(8.34)	(6.33)
Provision for slow moving inventory	17.26	109.24
Impairment losses on financial assets	27.16	78.53
Provision for doubtful advances	(33.95)	28.60
Employee stock appreciation rights expense	63.33	39.10
Government grant income	(110.13)	(251.50)
Finance cost	222.00	403.84
Interest income	(266.79)	(420.94)
Operating profit before working capital changes	**3,156.44**	**4,172.43**
Working capital adjustments:		
Decrease / (increase) in inventories	(2,188.05)	1,758.56
Decrease / (increase) in trade receivables	(1,014.60)	(1,156.84)
Decrease / (increase) in loans and other financial assets	434.22	154.15
Decrease / (increase) in other assets	(592.86)	(9.17)
Increase/ (decrease) in trade payables	2,655.28	(1,866.51)
Increase / (decrease) in other financial liabilities	176.11	104.78
Increase / (decrease) in provisions	44.74	82.36
Increase / (decrease) in other liabilities	(746.02)	(604.77)
	1,925.26	**2,634.99**
Income tax paid (net of refund received)	384.51	8.94
NET CASH FLOWS FROM OPERATING ACTIVITIES	**2,309.77**	**2,643.93**
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipments including capital work-in-progress and capital advances	(3,122.91)	(930.65)
Purchase of intangibles including assets under development	-	(16.43)
Receipt of government grant	162.00	555.20
Proceeds from sale of property, plant and equipments and CWIP	37.00	73.32
Investment in fixed deposits with banks not considered as cash and cash equivalents	(778.58)	(1,713.10)
Redemption / maturity of fixed deposits with banks not considered as cash and cash equivalents	3,937.60	4,769.48
Acquisition of subsidiary net of cash acquired	(1,544.53)	-
Interest received	468.01	457.74
NET CASH FLOWS FROM/(USED) IN INVESTING ACTIVITIES	**(841.41)**	**3,195.56**

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Unaudited Consolidated Ind AS Financial Results for the Quarter and Half-year ended 30 September 2026

Notes (Cont'd.):

Particulars	Half-year Ended	
	30.09.2026	30.09.2025
	Unaudited	Unaudited
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuance of equity share capital	1.32	1.39
Proceeds from borrowings	2,500.00	500.00
Repayment of lease liabilities	(1,233.29)	(1,228.22)
Interest paid on lease liabilities	(109.68)	(162.53)
Repayment of borrowings	(1,387.25)	(2,871.00)
Interest paid	(88.29)	(241.60)
Dividend paid	-	(119.37)
NET CASH FLOWS USED FINANCING ACTIVITIES	**(317.19)**	**(4,121.33)**
D NET INCREASE IN CASH AND CASH EQUIVALENTS [A+ B + C]	**1,151.17**	**1,718.16**
Cash and cash equivalents at the beginning of the period	3,288.31	1,115.78
Cash and cash equivalents at the end of the period	**4,439.48**	**2,833.94**

5 The Board of Directors in their meeting held on 27 April 2026 had recommended a final dividend @10% on equity shares of INR 5 each of the Holding Company (i.e. INR 0.50 per equity share) for the financial year 2025-26. The same has been approved in the Annual General Meeting of the Holding Company held on 24 September 2026.

6 During the quarter ended 30 September 2025, the Holding Company received an insurance claim amounting to INR 77.17 Lakhs. This claim was filed in an earlier year with respect to the loss of finished goods inventory due to a fire accident that occurred on 6 June 2023 at the warehouse of a Co-manufacturing plant situated at Hoogly, West Bengal. Given the nature and impact of this event in the financial results, the above amount was disclosed as exceptional items in the consolidated financial results for the year ended 31 March 2026.

7 During the year ended March 31, 2026, the Government of India notified the four Labour Codes, namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, which consolidated 29 existing labour laws. Pursuant to the publication of draft Central Rules and FAQs by the Ministry of Labour & Employment, the Group assessed the financial impact arising from the changes in the regulations and recognized the incremental impact in accordance with the guidance issued by the Institute of Chartered Accountants of India.

Considering the materiality and the regulatory-driven, non-recurring nature of the impact, the Group presented the incremental impact as "Statutory impact of new Labour Codes" under Exceptional Items during the year ended March 31, 2026. The incremental impact comprised an increase in gratuity liability of INR 210.97 lakhs and compensated absences liability of INR 24.18 lakhs, primarily arising from the revised definition of wages under the new Labour Codes.

8 Unaudited Standalone IND AS Financial Results for the Quarter Ended 30 September 2026 are available on the Holding Company's website i.e. www.yellowdiamond.in under Investor Information section and on the stock exchange websites i.e. www.bseindia.com and www.nseindia.com. The key standalone IND AS financial information are as under :

Particulars	Quarter ended			Half-Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total revenue from operations	54,393.29	49,249.98	43,189.06	103,643.27	84,289.13	172,465.41
Profit / (Loss) before tax	(351.19)	335.61	719.05	(15.58)	823.16	1,517.18
Profit / (Loss) after tax	(250.42)	247.19	463.87	(3.23)	533.00	971.57

For and on behalf of the Board of Directors of
Prataap Snacks Limited

Apoorva Kumat
Executive Director
DIN - 02630764

Amit Kumat
Managing Director and
Chief Executive Officer
DIN - 02663687

PRATAAP SNACKS LIMITED

Place: Indore
Date: 30 October 2026