modi naturals limited

CIN No. : L15142DL1974PLC007349
405, Deepali Building, 92, Nehru Place
New Delhi - 110019, India
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14th November 2025

Corporate Relationship Department
BSE Limited
P. J. Towers, Dalal Street, Fort,
Mumbai - 400 001

Scrip Code: 519003

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held on 14.11.2025

Re: Submission of Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September 2025

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today, 14th November, 2025, has, inter alia, approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September 2025 and took on record the limited review report of the Statutory Auditors of the Company thereon.

As required under Regulation 33 of the SEBI LODR Regulations, we enclose herewith the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September 2025, along with the limited review report thereon.

The meeting of the Board of Directors of the Company commenced at 03:00 P.M. (IST) and concluded at 06:15 P.M (IST).

This is for your kind information and records.

Thanking you!

Yours Faithfully,
for **MODI NATURALS LIMITED**

Rajan Kumar Singh
Digitally signed by Rajan Kumar Singh
Date: 2025.11.14 18:31:35 +05'30'

Rajan Kumar Singh
Company Secretary & Compliance Officer

Encl: as above

INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO THE BOARD OF DIRECTORS OF
MODI NATURALS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **MODI NATURALS LIMITED** (the "Company" or "Parent") and its subsidiary (the Parent and its subsidiary together referred to as the "Group"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act,2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 (ICAI). A review of Interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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 SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of its one subsidiary company named Modi Biotech Private Limited (100% Holding).

5. Based on our review conducted and procedures stated in paragraph 3 above and based on be considerations of the review report of other auditor referred to in paragraph six below, nothing has come to our attention that causes us to believe that the accompanying Statement of Consolidated Un-audited Financial Results, 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

DOOGAR ASSOCIATES Firm Regn. No. 000561N New Delhi Chartered Accountants

6. We did not review the financial results of its subsidiary company included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. 8482.05 lacs; total net profit after tax of Rs.744.51 lacs and total comprehensive profit of Rs.745.86 Lacs and the total assets of Rs.26030.24 lacs for the quarter ended September 30, 2025, as considered in the Statement. These financial results have been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement is not modified in respect of this matter.

For Doogar & Associates
Chartered Accountants
FRN No.000561N

Doogar & Associates Chartered Accountants Firm Regd. No. 000561N New Delhi

MUKESH GOYAL
Partner
M.No. 081810
UDIN: 25081810BMIAHD2481

Place: New Delhi
Date: 14.11.2025

MODI NATURALS LIMITED

Regd. Office: 405, Deepali Building, 92, Nehru Place, New Delhi-110019
Corporate Office: D-54, 2nd Floor, Okhla Induatrial Area, Phase-I, New Delhi-110020
(CIN : L15142DL1974PLC007349), Tel: 011-41889999, E-mail: cs.mnl@modinaturals.org, Website: www.modinaturals.com,

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30-09-2025

PART I:							
		(₹ Lakhs, Unless Otherwise Stated)					
	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	14698.62	15502.88	14655.74	30201.50	29421.18	66291.28
II	Other Income	70.54	3.70	19.19	74.24	29.45	120.74
III	**Total Income (I+II)**	**14769.16**	**15506.58**	**14674.93**	**30275.74**	**29450.63**	**66412.02**
IV	**Expenses**						
	(a) Cost of materials consumed	10002.14	10082.50	11315.18	20084.64	20220.55	50387.80
	(b) Purchases of stock-in-trade	175.97	181.26	181.30	357.23	298.55	675.50
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	487.41	1354.61	(575.88)	1842.02	1925.72	55.35
	(d) Employee benefits expense	813.55	745.35	829.53	1558.90	1586.44	3118.67
	(e) Finance costs	215.87	225.86	259.08	441.73	527.22	1170.29
	(f) Depreciation and amortisation expense	201.29	199.48	203.37	400.77	399.02	781.74
	(g) Other expenses	1685.42	1373.73	1571.00	3059.15	2729.11	6453.43
	Total Expenses (IV)	**13581.65**	**14162.79**	**13783.58**	**27744.44**	**27686.61**	**62642.78**
V	**Profit / (Loss) before exceptional items and tax (III-IV)**	1187.51	1343.79	891.35	2531.30	1764.02	3769.24
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	**Profit before tax (V-VI)**	**1187.51**	**1343.79**	**891.35**	**2531.30**	**1764.02**	**3769.24**
VIII	**Tax Expense**						
	(a) Current Tax	142.28	177.54	25.00	319.82	50.00	374.60
	(b) Deferred Tax	37.97	117.00	108.13	154.97	209.44	292.07
IX	**Profit/ (Loss) for the period (VII - VIII)**	**1007.26**	**1049.25**	**758.22**	**2056.51**	**1504.58**	**3102.57**
X	**Other Comprehensive Income**						
A.	(i). Items that will not be reclassified to profit or loss	1.35	(1.65)	0.50	(0.31)	0.50	(8.93)
	(ii). Income tax relating to items that will not be reclassified to profit or loss						
B.	(i). Items that will be reclassified to profit or loss						
	(ii). Income tax relating to items that will be reclassified to profit or loss						
	Other comprehensive income for the period	**1.35**	**(1.65)**	**0.50**	**(0.31)**	**0.50**	**(8.93)**
XI	**Total Comprehensive Income for the period (IX +X)**	**1008.61**	**1047.60**	**758.72**	**2056.20**	**1505.08**	**3093.64**
XII	Paid up equity share capital (Face value Rs. 10/- per share)	**1330.64**	**1330.64**	**1330.64**	**1330.64**	**1330.64**	**1330.64**
XIII	Other Equity excluding revaluation reserves						10824.77
XIV	**Earnings Per Share (EPS)**						
	a) Basic (Rs.)	7.58	7.87	5.70	15.45	11.31	23.25
	b) Diluted (Rs.)	7.58	7.87	5.70	15.45	11.31	23.25

NOTES :

1. The above consolidated results were reviewed by the Audit Committee and were approved by the Board of Directors in their respective meetings held on 14th November, 2025. The Statutory Auditors have carried out limited review of the above consolidated financial results for the quarter and half year ended 30th September 2025.
2. The above consolidated results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended, prescribed under Section 133 of the Companies Act 2013 and other recognised accounting practices and policies to the extent applicable.
3. The Subsidiary Company has generated a net additional cash flow of Rs 66.35 Lakhs for the qarter ended 30th September, 2025 and Rs. 121.24 Lakhs for the quarter ended 30th June, 2025 and Rs.1122.82 Lakhs for the financial year ended 31st March, 2025, generated on account of set-off of accumulated GST Input Credit against the GST Output Liabilities by the subsidiary company.
4. The Statement of Assets and Liabilities as at 30.09.2025 as required under regulation 33(3)(f) of SEBI (LODR) Regulations 2015 is enclosed as Annexure-I.
5. *The previous periods' figures have been regrouped and reclassified wherever considered necessary to make them comparable with the current periods' figures.*

For Modi Naturals Limited

Place : New Delhi
Date : 14.11.2025

Anil Modi
Managing Director
DIN: 00187078

Annexure -I

MODI NATURALS LIMITED

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2025

(₹ Lakhs)

	Particulars	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
	ASSETS		
1	**Non-Current assets**		
	(a) Property, Plant and Equipment	14,086.16	14,476.11
	(b) Capital work-in-progress	5,422.01	1,607.80
	(c) Other Intangible assets	7.07	7.19
	(d) Financial Assets		
	(i) Investment in Subsidiary and associates	-	
	(ii) Trade receivables	34.30	34.30
	(iii) Loans and Advances	-	-
	(e) Other non-current assets	800.75	960.10
	Total Non Current Assets	**20,350.29**	**17,085.50**
2	**Current assets**		
	(a) Inventories	7,523.14	8,372.23
	(b) Financial Assets		
	(i) Trade receivables	3,944.89	4,771.31
	(ii) Cash and cash equivalents	45.38	27.77
	(iii) Loans and Advances	-	-
	(iv) Bank balances other than(ii) above	553.29	269.94
	(v) OtherFinancial Assets	20.62	7.08
	(c) Other current assets	2,864.43	2,444.22
	Total Current Assets	**14,951.75**	**15,892.55**
	Total Assets	**35,302.04**	**32,978.05**
	EQUITY AND LIABILITIES		
1	**Equity**		
	(a) Equity Share capital	1,330.64	1,330.64
	(b) Other Equity	12,880.98	10,824.77
	(c) Money received Against Convertible Warrants		
	Total Equity	**14,211.62**	**12,155.41**
2	**LIABILITIES**		
	Non-Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	10,958.33	7,077.83
	(ii) Trade payables		-
	(A) total outstanding dues of micro enterprises and small enterprises; and		
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	44.33	44.33
	(iii) Other financial liabilities	58.00	58.00
	(b) Provisions	246.86	218.98
	(c) Deferred tax liabilities (Net)	584.25	428.72
	Total Non-current liabilities	**11,891.77**	**7,827.86**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	4,207.60	7,800.26
	(ii) Trade payables		-
	(A) total outstanding dues of micro enterprises and small enterprises; and	286.95	112.08
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2,353.59	2,716.69
	(iii) Other Financial liabilities	152.05	98.69
	(b) Other current liabilities	1,109.36	1,888.07
	(c) Provisions	964.94	113.55
	(d) Current Tax Liabilities (Net)	124.16	265.44
	Total Current liabilities	**9,198.65**	**12,994.78**
	Total Liabilities	**21,090.42**	**20,822.64**
	Total Equity and Liabilities	**35,302.04**	**32,978.05**

DOOGAR & ASSOCIATES Chartered Accountants New Delhi

Modi Naturals Ltd. 405, Deepali Building 92, Nehru Place 110019 New Delhi

MODI NATURALS LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2025

(₹ Lakhs)

		Half Year Ended 30.09.2025		Half Year Ended 30.09.2024	
(A)	**CASH FLOW FROM OPERATING ACTIVITIES:**				
	Profit before Taxation		2531.30		1764.02
	Adjustments to reconcile profit and loss to net cash provided by operating activities :				
	Depreciation	400.77		399.02	
	Foreign exchange fluctuation	7.53		(4.76)	
	Provision for Gratuity	19.50		19.50	
	Profit(-)/loss on sale of assets (net)	(1.45)			
	Interest expenses	483.06	909.41	619.44	1033.20
	Operating profit before working Capital changes		3,440.71		2,797.22
	Net change in:				
	Trade and other receivable	(385.52)		(1,638.07)	
	Inventories	849.10		2299.33	
	Trade payables	277.89	741.47	(132.17)	529.09
	Cash generated from operations		4,182.18		3,326.31
	Interest paid		(483.06)		(188.71)
	Direct taxes paid (Net of Refund)		(481.20)		(11.45)
	Cash flow before extra ordinary items		3,217.92		3,126.15
	Extra ordinary items (net)				
	Net cash from operating activities (A)		3,217.92		3,126.15
(B)	**CASH FLOW FROM INVESTING ACTIVITIES:**				
	Payment for purchase of property, plant and equipment		(3,825.46)		(290.06)
	Proceeds from Bank Deposits		(5.00)		(64.00)
	Proceeds from disposal of property, plant and equipment		2.00		
	Loan to Subsidiary		-		
	Capital Advances		340.31		
	Net cash used in investing activities (B)		(3,488.15)		(354.06)
(C)	**CASH FLOW FROM FINANCING ACTIVITIES:**				
	Proceeds from issue of share capital		-		(50.00)
	Money received against share warrants				
	Borrowings (net)		287.84		(2,725.33)
	Net Cash generated from financing activities (C)		287.84		(2,775.33)
	Net change in cash and cash equivalents (A+B+C)		17.61		(3.24)
	Cash and cash equivalents at the beginning of the year		27.77		34.98
	Cash and cash equivalents at the end of the year		45.38		31.74
	Net increase/decrease(-) as disclosed above		17.61		(3.24)

Note: the above standalone Cash Flow Statement has been prepared under Indirect Method as prescribed under Ind-AS 7, 'Statement of Cashflow'

For Modi Naturals Limited

Anil Modi
Managing Director
DIN: 00187078

Place : New Delhi
Date : 14.11.2025

DOOGAR & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO THE BOARD OF DIRECTORS OF
MODI NATURALS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **MODI NATURALS LIMITED** (the "Company"), for the quarter and half year ended 30th September 2025, Statement of assets and liabilities as at 30th September 2025 and Statement of Cash flows for the period ended 30th September 2025 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the regulation') as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IndAS34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 stated in paragraph 3 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 afore said 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates
Chartered Accountants
FRN No.000561N

DOOGAR & ASSOCIATES Firm Regn. No. 000561N New Delhi Chartered Accountants

MUKESH GOYAL
Partner
M.No. 081810
UDIN: 25081810BMIAHC8128

Place: New Delhi
Date: 14.11.2025

MODI NATURALS LIMITED

Regd. Office: 405, Deepali Building, 92, Nehru Place, New Delhi-110019

Corporate Office: D-54, 2nd Floor, Okhla Induatrial Area, Phase-I, New Delhi-110020

(CIN : L15142DL1974PLC007349), Tel: 011-41889999, E-mail: cs.mnl@modinaturals.org, Website: www.modinaturals.com.

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30-09-2025

PART I :

							(₹ Lakhs, Unless Otherwise Stated)
	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	6227.80	7565.13	6619.71	13792.93	13609.14	33800.97
II	Other Income	51.54	53.69	66.55	105.23	120.99	310.10
III	**Total Income (I+II)**	**6279.34**	**7618.82**	**6686.26**	**13898.16**	**13730.13**	**34111.07**
IV	**Expenses**						
	(a) Cost of materials consumed	4035.87	4036.25	4106.17	8072.12	7229.02	23244.71
	(b) Purchases of stock-in-trade	175.97	181.26	181.30	357.23	298.55	675.50
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(152.49)	1202.18	(121.40)	1049.69	1591.91	78.62
	(d) Employee benefits expense	374.48	570.99	669.11	945.47	1273.86	2508.60
	(e) Finance costs	46.42	51.34	93.99	97.76	194.75	459.67
	(f) Depreciation and amortisation expense	39.14	39.15	43.99	78.29	82.98	148.42
	(g) Other expenses	1472.20	1163.68	1441.13	2635.88	2495.79	5966.71
	Total Expenses (IV)	**5991.59**	**7244.85**	**6414.29**	**13236.44**	**13166.86**	**33082.23**
V	**Profit / (Loss) before exceptional items and tax (III-IV)**	287.75	373.97	271.97	661.72	563.27	1028.84
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	**Profit before tax (V-VI)**	**287.75**	**373.97**	**271.97**	**661.72**	**563.27**	**1028.84**
VIII	**Tax Expense**						
	(a) Current Tax	25.00	50.00	25.00	75.00	50.00	274.80
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	(10.56)
IX	**Profit/ (Loss) for the period (VII - VIII)**	**262.75**	**323.97**	**246.97**	**586.72**	**513.27**	**764.60**
X	**Other Comprehensive Income**						
A.	(i). Items that will not be reclassified to profit or loss	0.00	(3.00)	0.00	(3.00)	0.00	(14.32)
	(ii). Income tax relating to items that will not be reclassified to profit or loss						
B.	(i). Items that will be reclassified to profit or loss						
	(ii). Income tax relating to items that will be reclassified to profit or loss						
	Other comprehensive income for the period	**0.00**	**(3.00)**	**0.00**	**(3.00)**	**0.00**	**(14.32)**
XI	**Total Comprehensive Income for the period (IX +X)**	**262.75**	**320.97**	**246.97**	**583.72**	**513.27**	**760.28**
XII	Paid up equity share capital (Face value Rs. 10/- per share)	**1330.64**	**1330.64**	**1330.64**	**1330.64**	**1330.64**	**1330.64**
XIII	Other Equity excluding revaluation reserves						**8722.24**
XIV	**Earnings Per Share (EPS)**						
	a) Basic (Rs.)	1.97	2.41	1.86	4.39	3.86	5.64
	b) Diluted (Rs.)	1.97	2.41	1.86	4.39	3.86	5.64

NOTES :

1 The above standalone results were reviewed by the Audit Committee and were approved by the Board of Directors in their respective meetings held on 14th November, 2025. The Statutory Auditors have carried out limited review of the above standalone financial results for the quarter ended on 30th September, 2025.

2 The above standalone results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended, prescribed under Section 133 of the Companies Act 2013 and other recognised accounting practices and policies to the extent applicable.

3 In accordance with the Indian Accounting Standard -Ind AS 108 'Operating Segment, the Company has organised the business into two segments viz. Branded Business and Bulk Business. The Branded business includes consumer oil and food business. The Bulk business includes bulk oil business. Accordingly, the Company has reported its segmental results for these segments.

4 The Statement of Assets and Liabilities as at 30.09.2025 as required under regulation 33(3)(f) of SEBI (LODR) Regulations 2015 is enclosed as Annexure-I.

5 The previous periods' figures have been regrouped and reclassified wherever considered necessary to make them comparable with the current periods' figures.

For Modi Naturals Limited

Place : New Delhi

Date : 14.11.2025

Anil Modi

Managing Director

DIN: 00187078

Anenxure -1

	MODI NATURALS LIMITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2025		
			(₹ Lakhs)
	Particulars	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
	ASSETS		
1	**Non-Current assets**		
	(a) Property, Plant and Equipment	1,663.76	1,732.75
	(b) Capital work-in-progress	14.99	10.30
	(c) Other Intangible assets	6.61	6.61
	(d) Financial Assets		
	(i) Investment in Subsidiary and associates	3,500.00	3,500.00
	(ii) Trade receivables	34.30	34.30
	(iii) Loans and Advances	1,220.00	920.00
	(e) Other non-current assets	106.93	103.33
	Total Non Current Assets	**6,546.59**	**6,307.29**
2	**Current assets**		
	(a) Inventories	4,550.69	6,182.70
	(b) Financial Assets		
	(i) Trade receivables	2,167.44	1,895.17
	(ii) Cash and cash equivalents	34.30	26.75
	(iii) Loans and Advances	905.23	955.59
	(iv) Bank balances other than(ii) above	49.65	44.65
	(c) Other current assets	858.82	816.84
	Total Current Assets	**8,566.13**	**9,921.70**
	Total Assets	**15,112.72**	**16,228.99**
	EQUITY AND LIABILITIES		
1	**Equity**		
	(a) Equity Share capital	1,330.64	1,330.64
	(b) Other Equity	9,305.97	8,722.24
	(c) Money received Against Convertible Warrants		
	Total Equity	**10,636.61**	**10,052.88**
2	**LIABILITIES**		
	Non-Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	29.13	38.40
	(ii) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and		
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	44.33	44.33
	(iii) Other financial liabilities	58.00	58.00
	(b) Provisions	218.70	196.19
	(c) Deferred tax liabilities (Net)	164.25	164.25
	Total Non-current liabilities	**514.41**	**501.17**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,302.56	2,970.98
	(ii) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and		
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	589.50	628.89
	(b) Other current liabilities	1,061.98	1,757.43
	(c) Provisions	964.94	113.53
	(d) Current Tax Liabilities (Net)	42.72	204.11
	Total Current liabilities	**3,961.70**	**5,674.94**
	Total Liabilities	**4,476.11**	**6,176.11**
	Total Equity and Liabilities	**15,112.72**	**16,228.99**

DOOGAR & ASSOCIATES Firm Regn. No. 000561N New Delhi Chartered Accountants

Modi Naturals Ltd. 405, Deepali Building 92 Nehru Place 110019 New Delhi

MODI NATURALS LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2025

(₹ Lakhs)

		Half Year Ended 30.09.2025		Half Year Ended 30.09.2024	
(A)	**CASH FLOW FROM OPERATING ACTIVITIES:**				
	Profit before Taxation		661.72		563.27
	Adjustments to reconcile profit and loss to net cash provided by operating activities :				
	Depreciation	78.29		82.98	
	Foreign exchange fluctuation	7.53		(4.76)	
	Provision for Gratuity	19.50		19.50	
	Profit(-)/loss on sale of assets (net)	(1.45)			
	Interest expenses	93.57	197.44	188.71	286.43
	Operating profit before working Capital changes		859.16		849.70
	Net change in:				
	Trade and other receivable	(317.85)		(474.82)	
	Inventories	1632.02		2979.92	
	Trade payables	109.04	1,423.21	(554.24)	1,950.86
	Cash generated from operations		**2,282.37**		**2,800.56**
	Interest paid		(93.57)		(188.71)
	Direct taxes paid (Net of Refund)		(236.38)		(11.45)
	Cash flow before extra ordinary items		**1,952.42**		**2,600.40**
	Extra ordinary items (net)				
	Net cash from operating activities (A)		**1,952.42**		**2,600.40**
(B)	**CASH FLOW FROM INVESTING ACTIVITIES:**				
	Payment for purchase of property, plant and equipment		(14.54)		(59.12)
	Proceeds from Bank Deposits		(5.00)		(64.00)
	Proceeds from disposal of property, plant and equipment		2.00		0.00
	Loan to Subsidiary		(249.63)		(1,018.26)
	Investment in Subsidiary		-		-
	Net cash used in investing activities (B)		**(267.17)**		**(1,141.38)**
(C)	**CASH FLOW FROM FINANCING ACTIVITIES:**				
	Proceeds from issue of share capital (incl Share Warrants)		-		
	Borrowings (net)		(1,677.70)		(1,453.90)
	Net Cash generated from financing activities (C)		**(1,677.70)**		**(1,453.90)**
	Net change in cash and cash equivalents (A+B+C)		7.55		5.12
	Cash and cash equivalents at the beginning of the year		26.75		25.58
	Cash and cash equivalents at the end of the year		34.30		30.70
	Net increase/decrease(-) as disclosed above		**7.55**		**5.12**

Note: the above standalone Cash Flow Statement has been prepared under Indirect Method as prescribed under Ind-AS 7, 'Statement of Cashflow'

For Modi Naturals Limited

Anil Modi
Managing Director
DIN: 00187078

Place : New Delhi
Date : 14.11.2025

MODI NATURALS LIMITED

STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2025

(Rs in Lacs)

Sr. No.	Particulars	Qtr Ended			Half Year Ended		Year Ended
		Sep-25	Jun-25	Sep-24	Sep-25	Sep-24	Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	SEGMENT REVENUE (Revenue from Operations)						
	- BRANDED	4,628.86	4,442.98	4,656.63	9,071.84	8,655.05	17,941.10
	- BULK	1,598.94	3,122.15	1,963.07	4,721.09	4,954.08	15,859.87
	REVENUE FROM OPERATIONS	6,227.80	7,565.13	6,619.70	13,792.93	13,609.13	33,800.97
2	SEGMENT RESULTS (EBITDA)						
	- BRANDED	331.54	388.78	462.09	720.32	1,064.38	1,505.86
	- BULK	41.78	75.67	(26.02)	117.45	(147.57)	170.20
	TOTAL SEGMENT PROFIT BEFORE INTEREST, TAX, DEPRECIATION AND AMORTISATION	373.32	464.45	436.07	837.77	916.81	1,676.06
3	SEGMENT RESULTS (EBIT)						
	- BRANDED	329.90	383.02	456.27	712.92	1,052.75	1,482.84
	- BULK	4.28	42.28	(64.20)	46.56	(218.93)	44.81
	TOTAL SEGMENT PROFIT BEFORE INTEREST AND TAX	334.18	425.30	392.07	759.48	833.82	1,527.65
	Less : Finance cost	46.42	51.34	93.99	97.76	194.75	459.67
	Less : Other Unallocable Expenditure net of unallocable Income	0.01	(0.01)	26.12	0.00	75.81	39.14
	PROFIT BEFORE TAX	287.75	373.97	271.96	661.72	563.26	1028.84
4	SEGMENT ASSETS						
	- BRANDED	5,943.94	5,971.13	7,880.50	5,943.94	7,880.50	5,720.88
	- BULK	3,543.55	3,716.27	4,071.81	3,543.55	4,071.81	5,132.52
	- UNALLOCABLE	5,625.23	5,375.59	3,500.00	5,625.23	3,500.00	5,375.59
	TOTAL ASSETS	15,112.72	15,062.99	15,452.31	15,112.72	15,452.31	16,228.99
5	SEGMENT LIABILITIES						
	- BRANDED	1,325.76	1,422.71	987.81	1,325.76	987.81	2,034.56
	- BULK	428.05	209.34	438.71	428.05	438.71	454.09
	- UNALLOCABLE	2,722.29	3,057.09	4,209.92	2,722.29	4,209.92	3,687.47
	TOTAL LIABILITIES	4,476.10	4,689.14	5,636.44	4,476.10	5,636.44	6,176.12

DOOGAR & ASSOCIATES Firm Regn. No. 000561N New Delhi Chartered Accountants

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