BSE Ltd.
[Bombay Stock Exchange Ltd]
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001.

AFL/SEC/BSE/210/2026-2027
4th November, 2026

Scrip Code: 543737

KIND ATTN: CORPORATE SERVICE DEPARTMENT

Subject: Outcome of Board Meeting held on 4th November, 2026.

Dear Sir/Madam,

We wish to inform you that the Board of Directors at their meeting held today inter-alia considered and approved the Un-audited Financial Results for the quarter and half year ended on 30th September, 2026. We are enclosing herewith the said Un-audited Financial Results for your information and records, along with the Limited Review Report thereon and declaration for unmodified opinion.

Time of Commencement of Board Meeting: 4th November 2026; 4:30 PM

Time of Conclusion of Board Meeting: 4th November 2026; 5:00 P.M

Kindly take the note of same and update in your electronic media for the information of the members.

Thanking You.

Yours Faithfully,

For Aveer Foods Limited

TEJASHREE SUYOG WAGHOLIKA R
Digitally signed by TEJASHREE SUYOG WAGHOLIKAR
Date: 2026.11.04 17:42:18 +05'30'

AVEER FOODS LIMITED * PUNE *

Tejashree Wagholikar
Company Secretary & Compliance Officer

Enclosures: As above.

AVEER FOODS LIMITED

Regd. & Corporate Office: Plot No. 55/A/5 6, Hadapsar Industrial Estate, Near Tata Honeywell, Pune - 411013.
Website: www.aveerfoods.com **Email Id:** contactus@aveerfoods.com **Tel:** 020-26872095 / 67092095
CIN: L15549PN2019PLC183157

Factory: Plot No. 399 & 400, Village Sanghvi, Taluka Khandala, District Satara - 412801 **Tel No.:** 9922990065
Plot No. 515/516 Bolur Industrial Area, Village Mumigatti, Dharwad - 580011 **Tel No.:** 083-62001133

AVEER FOODS LIMITED
Unaudited Balance Sheet as at 30th September, 2026
CIN: L15549PN2019PLC183457

(Amount in Lakhs)

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
A. Assets		
(1) Non-current assets		
(a) Property, plant & equipment	2,461.25	2,544.66
(b) Capital work-in-progress		-
(c) Right of use Assets	171.05	209.85
(d) Goodwill	157.14	157.14
(d) Other intangible Assets		-
(e) Intangible assets under development		-
(f) Investment in subsidiaries		-
(g) Financial Assets		
(i) Investments		-
(ii) Loans		-
(iii) Other Financial Assets	40.28	39.70
(h) Other Non Current Assets	1.43	7.59
(i) Deferred tax assets (net)	48.18	47.21
Sub Total - Non-Current Assets	**2,879.33**	**3,006.15**
(2) Current assets		
(a) Inventories	3,471.19	3,544.90
(b) Financial Assets		
(i) Investments		-
(ii) Trade receivables	107.81	113.66
(iii) Cash and cash equivalents	38.30	26.87
(iv) Bank balances other than (ii) above	0.84	0.84
(v) Loans		-
(vi) Derivatives		-
(vii) Other Financial Assets	42.99	44.99
(c) Other Assets	313.20	192.32
Sub Total - Current Assets	**3,974.33**	**3,923.58**
TOTAL ASSETS	**6,853.66**	**6,929.73**
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Share Capital	448.04	448.04
(b) Other Equity	4,861.36	4,651.51
Sub Total -Equity	**5,309.40**	**5,099.55**
(2) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liability	114.91	148.15
(b) Long Term Provisions	192.37	168.04
(c) Deferred tax liability (net)	-	-
Sub Total Non Current Liabilities	**307.28**	**316.19**
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	52.66	65.30
(ii) Trade Payables		
-Micro Enterprises & small enterprises	196.09	177.74
-Other than Micro Enterprises & small enterprises	357.61	645.58
(iii) Lease Liability	64.39	70.38
(iv) Other current Financial Liabilities	66.10	73.22
(b) Short Term Provisions	319.02	247.77
(c) Other Liabilities	181.11	234.00
Sub Total Current Liabilities	**1,236.98**	**1,513.99**
TOTAL EQUITY AND LIABILITIES	**6,853.66**	**6,929.73**

As per books of accounts

SBH & CO. * CHARTERED ACCOUNTANTS * FRN No. 121830W PUNE

AVEER FOODS LIMITED * PUNE *

AVEER FOODS LIMITED

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CIN: L15549PN2019PLC183457

Factory: Plot No. 399 & 400, Village Sanghvi, Taluka Khandala, District Satara - 412801 **Tel No.:** 9922990065
Plot No. 545/546 Belur Industrial Area, Village Mumigatti, Dharwad - 580011 **Tel No.:** 083-62001133

AVEER FOODS LIMITED

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2026

CIN: L15549PN2019PLC183457

(Amount in Lakhs)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2026	30th June, 2026	30th September 2025	30th September 2026	30th September 2025	31st March, 2026
I	INCOME FROM OPERATIONS	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	a. Revenue from Operations	3,896.87	3,444.71	3,807.56	7,341.58	7,208.56	14,324.60
	b. Other Income	7.54	2.10	4.03	9.64	6.84	12.08
	Total Income (a+b)	**3,904.41**	**3,446.81**	**3,811.59**	**7,351.22**	**7,215.40**	**14,336.68**
II	EXPENSES						
	a. Cost of Materials Consumed	1,342.27	2,085.49	1,164.63	3,427.76	5,057.75	7,544.58
	b. Purchase of Stock in trade	753.32	767.56	651.89	1,520.88	1,168.89	2,478.93
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	508.80	(653.65)	446.65	(144.85)	(2,059.64)	(1,290.48)
	d. Employees Benefit Expenses	248.68	259.38	289.83	508.06	592.29	1,164.05
	e. Finance Costs	17.25	20.41	32.35	37.66	54.51	95.31
	f. Depreciation & Amortisation Expenses	60.95	63.41	73.88	124.36	141.04	281.21
	g. Other expenditure	756.56	824.86	900.71	1,581.42	1,944.42	3,520.02
	Total Expenses (a+b+c+d+e+f+g)	**3,687.83**	**3,367.46**	**3,559.94**	**7,055.29**	**6,899.26**	**13,793.62**
III	**Profit before Exceptional item and tax (I - II)**	**216.58**	**79.35**	**251.65**	**295.93**	**316.15**	**543.06**
IV	**Exceptional Item (Refer Note 3)**	-	-	-			**60.19**
V	**Profit before Tax (III - IV)**	**216.58**	**79.35**	**251.65**	**295.93**	**316.15**	**482.87**
VI	**Tax expense**						
	a. Current Tax	56.93	18.91	71.19	75.84	87.24	165.87
	b. Tax pertaining to earlier year(s)	-	-	-	-		(11.01)
	c. Deferred Tax	(2.39)	1.43	(8.23)	(0.96)	(12.70)	(28.27)
	Total Tax Expenses (a+b)	54.54	20.34	62.96	74.88	74.54	126.59
VII	**Profit (Loss) after tax (V - VI)**	**162.04**	**59.01**	**188.69**	**221.05**	**241.60**	**356.28**
VIII	**Other comprehensive income/(expenses)**						-
	a. Items that will not be reclassified to Statement of Profit and Loss						-
	Remeasurement of net defined benefit plans	-	-	-			12.63
	Tax on above	-	-	-			(3.18)
IX	**Other comprehensive income/(loss) for the Year**	-	-	-	-		**9.45**
X	**Total comprehensive income for the period net of Tax (VII + IX)**	**162.04**	**59.01**	**188.69**	**221.05**	**241.60**	**365.73**
XI	**Paid-up Equity Share Capital (Face Value of Rs.10/- each)**	**448.04**	**448.04**	**402.83**	**448.04**	**402.83**	**448.04**
XII	**Other Equity**		-	-			**4,651.51**
XIII	**Earnings Per Share (EPS)**						
	a. Basic EPS(Rs)	**3.61**	**1.32**	**4.69**	**4.93**	**6.00**	**8.74**
	b. Diluted EPS (Rs)	**3.61**	**1.32**	**4.56**	**4.93**	**5.84**	**8.59**

As per books of accounts.

SBH & CO. FRN No. 121830W PUNE CHARTERED ACCOUNTANTS

G Bavhane.

AVEER FOODS LIMITED PUNE

AVEER FOODS LIMITED

Regd. & Corporate Office: Plot No. 55/A/5 6, Hadapsar Industrial Estate, Near Tata Honeywell, Pune - 411013.
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Factory: Plot No. 399 & 400, Village Sanghvi, Taluka Khandala, District Satara - 412801 **Tel No.:** 9922990065
Plot No. 545/546 Belur Industrial Area, Village Mumigatti, Dharwad - 580011 **Tel No.:** 083-62001133

AVEER FOODS LIMITED

Unaudited Cash Flow Statement For the Half Year Ended 30th September, 2026

CIN: L15549PN2019PLC183457

(Amount in Lakhs)

Particulars	Half Year Ended 30th September 2026		Half Year Ended 30th September 2025	
Cash Flow from Operating Activities				
Net Profit before tax and Extraordinary Items		**295.93**		**316.15**
Add : Depreciation	124.36		141.04	
Add: Finance Cost	37.66	162.02	54.51	195.55
Operating Profit before Working Capital Changes		**457.95**		**511.70**
(Increase)/ Decrease in Trade Receivables	5.85		15.79	
(Increase)/ Decrease in Other Non Current Financial Assets	(0.58)		(1.23)	
(Increase)/ Decrease in Other Non Current Assets	6.16		5.52	
(Increase)/ Decrease in Other Current Financial Assets	2.00		-	
(Increase) / Decrease in Other Current Assets	(120.88)		18.42	
(Increase) / Decrease in Inventories	73.70	(33.75)	(1,597.13)	(1,558.63)
		424.20		**(1,046.93)**
Increase / (Decrease)in Trade Payables	(269.62)		(400.55)	
Increase / (Decrease)in Long Term Provisions	24.33		23.11	
Increase / (Decrease)in Other Current Financial Liabilities	(7.12)		(3.30)	
Increase / (Decrease)in Short Term Provisions	71.25		215.68	
Increase / (Decrease)in Other Current Liabilities	(82.08)	(263.24)	1,851.93	1,686.87
Cash Inflow / (Outflow) from Operations		**160.96**		**639.94**
Less : Income Tax Paid (net of refund)		(57.87)		(38.08)
Cash Flow from Operating Activities		**103.09**		**601.86**
Cash Flow from Investing Activities				
Acquisition of Fixed Assets/Capital Advances		(2.14)		(1,832.20)
Cash Outflow in course of Investing Activities		**(2.14)**		**(1,832.20)**
Cash Flow from Financing Activities				
Inflow/(Outflow) proceeds from Borrowings		(12.64)		685.50
Finance Cost		(37.66)		(54.51)
Principal payment of lease liabilities		(39.22)		(45.13)
Cash Inflow / (Outflow) in course of Financing Activities (C)		**(89.52)**		**585.86**
Net Increase(Decrease) in Cash and Cash Equivalents (A+B+C)		11.43		(644.49)
Opening Balance of Cash and Cash Equivalents		26.87		690.41
Closing Balance of Cash and Cash Equivalents		**38.30**		**45.92**

As per books of accounts.

SBH & CO. FRN No. 121830W PUNE CHARTERED ACCOUNTANTS

AVEER FOODS LIMITED PUNE

AVEER FOODS LIMITED

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Plot No. 545/546 Belur Industrial Area, Village Mumigatti, Dharwad - 580011 **Tel No.:** 083-62001133

Notes:

1) The financial results of the company for the quarter and half year ended 30th September , 2026 have been prepared in accordance with the Indian Accounting Standards (IND AS) as notified by the Ministry of Corporate Affairs pursuant to section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting standard) Rules, 2015 (as amended) and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, including relevant circulars issued by SEBI and as amended from time to time and other accounting principles generally accepted in India.

   The above financial results have been reviewed by the Audit committee and approved by the Board of Directors of the Company at their meetings held on 04th November 2026.

2) The statutory Auditors have conducted the limited review of the unaudited financial results of the company for the quarter and half year ended 30th September 2026 under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. An unmodified review report has been issued thereon.

3) The company recognizes its 'Sale of Processed Food items and spices' activity as its only primary business segment. The Chief Operating Decision Maker reviews business performance at an overall company level as one segment. Therefore, there is no reportable segment for the Company as per the requirement of Ind AS 108 "Operating Segments"

4) Previous period figures have been regrouped/reclassified, wherever necessary to conform to the current period's classification.

5) The results for the quarter ended 30th September, 2026 are available on Company's website www.aveerfoods.com and also on the website of BSE Limited at www.bseindia.com where the shares of the Company are listed.

For Aveer Foods Limited

G Bavhane.

AVEER FOODS LIMITED ★PUNE★

Bapu Gavhane
Whole Time Director
(DIN-00386217)

Place- Pune
Date- 04th November, 2026

Limited Review Report on Unaudited Financial Results of M/s Aveer Foods Limited for the Quarter and half year ended 30th September 2026 pursuant to Regulation 33 of the SEBI [Listing Obligations and Disclosure Requirements] Regulations, 2015.

To
THE BOARD OF DIRECTORS
AVEER FOODS LIMITED

We have reviewed the accompanying **Statement of Unaudited Financial Results** (*the statement*) of **M/s AVEER FOODS LIMITED** (*the Company*) for the Quarter and half year ended 30th September 2026 together with notes thereon being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (LODR) Regulations, 2015 as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, which 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 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We have conducted review of *"the statement"* in accordance with the Standard on Review Engagement (SRE) 2410, "*Review of Interim Financial Information performed by Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurances as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

SBH & CO. * CHARTERED ACCOUNTANTS * FRN No. 121830W PUNE

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 Accounting Standards i.e. Ind AS specified under Section 133 of the Companies Act, 2013 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 read with circular No. CIR/ CFD/ FAC/ 62/2016 dated 5th July, 2016, CIR/ CFD/ CMD/1/44/2019 dated 29th March, 2019 and CIR/CFD/CMD1/ 80 /2019 dated 19th July, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

Attention is drawn to the fact that the figures for the quarter ended September 30th, 2026 as reported in these statements are the balancing figures between audited figures in respect of the full financial year ended March 31, 2026 and the published year-to-date figures up to the end of the second quarter of the relevant financial year. Also, the figures up to the end of the second quarter had only been reviewed and not subjected to audit.

Our Opinion on the Statement is not modified in respect of the above matter.

For SBH & Co.
Chartered Accountants

SBH & CO. * CHARTERED ACCOUNTANTS * FRN No. 121830W PUNE

CA Bharat V Shah
Partner
M. No. 106516
Peer Review No: 017929
FRN 0121830W
UDIN: 26106516RKMQXP8488

Date: 4th November, 2026
Place: Pune

BSE LTD.
[Bombay Stock Exchange Ltd]
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001

AFL/SEC/BSE/210/2026-2027
4th November, 2026

Scrip Code: 543737

KIND ATTN: CORPORATE SERVICE DEPARTMENT

Subject: Declaration for unmodified opinion.

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that the Statutory Auditors of the Company M/s. SBH & Co. Chartered Accountants have issued the financial Results of the Company for the quarter and half year ended on 30th September, 2026, with unmodified opinion.

Kindly take the same on record.

For Aveer Foods Limited

Dharmendra Tulshyan
Chief Financial Officer