

BHUTA SHAH & Co LLP

CHARTERED ACCOUNTANTS

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Independent Auditor's Report on consolidated audited quarterly and year to date financial results of the Vidhi Specialty Food Ingredients Ltd Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of directors of
Vidhi Specialty Food Ingredients Ltd

Opinion

We have audited the Statement of Consolidated Financial Results of **Vidhi Specialty Food Ingredients Ltd** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income for the quarter ended 31st March, 2026 and for the period from 1st April, 2025 to 31st March, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements is presented in accordance with the requirements of the LODR Regulations and give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity, with Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the consolidated statement of assets and liabilities of the Group as at 31st March, 2026, their consolidated results and their consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing ("SA" s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the consolidated 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 the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.

Responsibilities of Management and Board of Directors for the Consolidated Financial Statements

The Holding Company's Management and Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act.

The respective Management and Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the ability of each Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intend to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group are responsible for overseeing the financial reporting process of each Company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results for the quarter and year ended 31st March, 2026

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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:

1. Identify and assess the risks of material misstatement of the consolidated 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.
2. Obtain an understanding of internal financial control 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 Group has adequate internal financial controls system in place and the operating effectiveness of such controls
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. 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 ability of the Group 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 consolidated 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.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group and its joint venture, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditor, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



We communicate with those charged with governance of the Company and such other entities included in the consolidated financial statements of which we are the independent auditors 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

The consolidated financial statements include the results for the quarter ended 31st March, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year.

For Bhuta Shah & Co LLP

Chartered Accountants

Firm Reg. No.: 101474W / W100100

Atul Gala

Atul Gala

Partner

Membership No.: 048650

UDIN: 260486500VNRZM7853

Place: Mumbai

Date: 14th May, 2026



BHUTA SHAH & Co LLP

CHARTERED ACCOUNTANTS

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Independent Auditor's Report on Quarterly and Year to Date Standalone Financial Results of Vidhi Specialty Food Ingredients Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

**To the Board of Directors of
Vidhi Specialty Food Ingredients Ltd**

Opinion

We have audited the accompanying standalone financial results of Vidhi Specialty Food Ingredients Ltd ("the Company"), for the quarter and year ended March 31, 2026 (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- (i) Is presented in accordance with the requirements of the LODR Regulations; and
- (ii) Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financials Reporting" ('IND AS 34') prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder, standalone statement of assets and liabilities, standalone financials results and standalone cash flow statements of the Company for the quarter and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 ethical requirements that are relevant to our audit of the standalone financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Board of Directors for the Standalone Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial results that



give a true and fair view of the statement of financial position, financial results and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statements 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 related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements for the quarter and year ended 31st March, 2026

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 standalone 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 the internal financial controls with reference to the standalone financial statements 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 the Management and Board of Directors.

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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Obtain sufficient appropriate audit evidence regarding the Statement to Express an opinion on the Statement.

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, applicable, related safeguards.

Other Matters

The Standalone Financials Results include the results for the quarter ended 31st March, 2026 being the balancing figures between the audited figures in the respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.

For **Bhuta Shah & CO LLP**

Chartered Accountants

Firm Reg. No.: 101474W/W100100

Atul H

Atul Gala

Partner

Membership Number: 048650

UDIN: 26048650 PTCYUQ 5892

Place: Mumbai

Date: 14th May, 2026



(Rs. In Lakhs)

Statement of Audited Standalone and Consolidated Financial Results for the Quarter and Financial Year ended March 31, 2026

Sr. No.	Particulars	Standalone						Consolidated								
		Quarter Ended		Year Ended		Quarter Ended		Year Ended		Quarter Ended		Year Ended				
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25			
I	Revenue from operations	12,267.90	9,445.10	10,952.70	38,002.62	38,230.30	12,267.90	9,445.10	10,952.70	38,002.62	38,230.30	12,267.90	9,445.10	10,952.70	38,002.62	38,230.30
II	Other Income	39.92	22.86	56.90	180.48	159.04	38.18	22.86	55.64	178.74	157.78	38.18	22.86	55.64	178.74	157.78
III	Total Income (I+II)	12,307.82	9,467.96	11,009.60	38,183.10	38,389.34	12,306.08	9,467.96	11,008.34	38,181.36	38,388.08	12,306.08	9,467.96	11,008.34	38,181.36	38,388.08
IV	Expenses															
	a) Cost of materials consumed	4,548.18	3,629.74	6,514.35	18,662.26	21,491.13	4,548.18	3,629.74	6,514.35	18,662.26	21,491.13	4,548.18	3,629.74	6,514.35	18,662.26	21,491.13
	b) Purchases of Stock-in-Trade	2,015.23	1,031.56	1,088.34	3,716.57	3,223.72	2,015.23	1,031.56	1,088.34	3,716.57	3,223.72	2,015.23	1,031.56	1,088.34	3,716.57	3,223.72
	c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	992.50	733.67	(834.81)	(748.08)	(947.18)	992.50	733.67	(834.81)	(748.08)	(947.18)	992.50	733.67	(834.81)	(748.08)	(947.18)
	d) Employee benefits expense	514.44	402.96	407.65	1,614.02	1,275.98	514.44	402.96	407.65	1,614.02	1,275.98	514.44	402.96	407.65	1,614.02	1,275.98
	e) Finance costs	108.92	110.76	100.14	476.53	247.96	107.58	112.10	100.14	476.53	247.96	107.58	112.10	100.14	476.53	247.96
	f) Depreciation and amortisation expenses	201.11	243.09	181.59	908.99	744.85	213.37	243.39	194.20	923.26	759.29	213.37	243.39	194.20	923.26	759.29
	g) Other expenses	2,133.07	1,730.43	1,778.91	6,954.93	6,336.71	2,134.53	1,731.14	1,779.22	6,958.45	6,336.62	2,134.53	1,731.14	1,779.22	6,958.45	6,336.62
	Total Expenses	10,513.45	7,882.21	9,236.17	31,585.22	32,373.17	10,525.83	7,884.56	9,249.09	31,603.01	32,389.52	10,525.83	7,884.56	9,249.09	31,603.01	32,389.52
V	Profit/(loss) before Exceptional items and tax (III-IV)	1,794.37	1,585.75	1,773.43	6,597.88	6,016.17	1,780.25	1,583.40	1,759.25	6,578.35	5,998.56	1,780.25	1,583.40	1,759.25	6,578.35	5,998.56
VI	Exceptional Items															
VII	Profit/(loss) before Tax (V - VI)	1,794.37	1,585.75	1,773.43	6,597.88	6,016.17	1,780.25	1,583.40	1,759.25	6,578.35	5,998.56	1,780.25	1,583.40	1,759.25	6,578.35	5,998.56
VIII	Tax expense:															
	a) Current tax	450.00	300.00	523.00	1,595.00	1,415.00	450.00	300.00	523.00	1,595.00	1,415.00	450.00	300.00	523.00	1,595.00	1,415.00
	b) Short / Excess provision of tax	(0.00)	17.75	(43.93)	12.71	(43.93)	(0.00)	17.75	(43.93)	12.71	(43.93)	(0.00)	17.75	(43.93)	12.71	(43.93)
	c) Deferred tax	15.30	23.95	90.61	74.92	287.87	15.30	23.95	90.61	74.92	287.87	15.30	23.95	90.61	74.92	287.87
IX	Net Profit/(loss) for the period from continuing operations (VII -	1,329.07	1,244.06	1,203.74	4,915.25	4,357.23	1,314.95	1,241.70	1,189.56	4,895.72	4,339.62	1,314.95	1,241.70	1,189.56	4,895.72	4,339.62
X	Profit/(loss) from discontinued operations															
XI	Tax expenses of discontinued operations															



VIDHI SPECIALITY FOOD INGREDIENTS LIMITED
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Tel No.: 022 - 6140 6666 Fax: 022 - 2352 1980 Email: mitesh.manek@vidhifoodcolors.com Website: www.vidhifoodcolors.com

Vidhi Specialty Food Ingredients Limited

Audited Statement of Assets & Liabilities as at March 31, 2026

(Rs. in Lakhs)

Particulars	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	Standalone (Audited)	Standalone (Audited)	Consolidated (Audited)	Consolidated (Audited)
I ASSETS				
1. Non-current assets				
(a) Property, Plant and Equipment	13,179.07	12,448.25	13,298.56	12,570.01
(b) Capital work-in-progress		4.51	390.54	395.05
(c) Investment Property				
(d) Right of use assets	99.44	135.13	99.44	135.13
(e) Goodwill			714.85	726.86
(f) Other Intangible assets				
(g) Intangible assets under development				
(h) Biological Assets other than bearer plants				
(i) Financial Assets				
(i) Investments	1,320.15	1,320.15		
(ii) Trade receivables				
(iii) Loans	29.61	16.45		
(iv) Other financial assets	373.97	199.20	379.13	199.20
(i) Deferred tax assets (net)				
(j) Other non-current assets	113.96	347.79	113.96	347.79
Total Non Current Assets	15,116.20	14,471.48	14,996.48	14,374.04
2. Current assets				
(a) Inventories	8,081.99	7,492.60	8,081.99	7,492.60
(b) Financial Assets				
(i) Investments				
(ii) Trade receivables	14,296.03	12,855.74	14,296.03	12,855.71
(iii) Cash and cash equivalents	1,152.00	1,983.95	1,152.74	1,984.32
(iv) Bank balances other than(iii) above	843.61	760.30	843.61	760.30
(v) Loans	108.66	125.54	108.66	125.54
(vi) Others financial asset	107.20	175.81	107.20	173.14
(c) Current Tax Assets (Net)				
(d) Other current assets	2,270.65	1,835.88	2,275.70	1,840.43
Total Current Assets	26,860.14	25,229.82	26,865.93	25,232.04
Total Assets	41,976.34	39,701.30	41,862.40	39,606.07
II EQUITY AND LIABILITIES				
1 Equity				
(a) Equity Share capital	500.20	500.20	500.20	500.20
(b) Other Equity	32,403.71	29,710.43	32,282.71	29,608.95
Total Equity	32,903.91	30,210.63	32,782.91	30,109.15
LIABILITIES				
2 Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings			2.07	2.07
(ia) Lease liabilities	77.37	114.59	77.37	114.59
(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.				
(iii) Other financial liabilities				
(b) Provisions	132.48	77.68	132.48	77.68
(c) Deferred tax liabilities (Net)	735.68	652.15	735.68	652.15
(d) Other non-current liabilities				
Total Non Current Liabilities	945.53	844.42	947.60	846.49
3 Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	5,645.89	6,409.88	5,645.89	6,409.88
(ia) Lease liabilities	37.21	33.19	37.21	33.19
(ii) Trade payables				
(A) total outstanding dues of micro enterprises and small enterprises; and	386.50	40.63	387.43	41.24
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,697.78	1,860.58	1,701.59	1,864.00
(iii) Other financial liabilities	286.07	171.17	286.06	171.17
(b) Other current liabilities	41.23	85.71	41.50	85.87
(c) Provisions				
(d) Current Tax Liabilities (Net)	32.22	45.09	32.22	45.09
Total Current Liabilities	8,126.90	8,646.25	8,131.89	8,650.43
Total Equity and Liabilities	41,976.34	39,701.30	41,862.40	39,606.07

For Vidhi Specialty Food Ingredients Limited



Bipin M Manek

Bipin M Manek
Chairman & Managing Director
DIN : 00416441



Date : May 14th, 2026
Place : Mumbai

Vidhi Specialty Food Ingredients Limited

Cash Flow Statement for the Financial Year ended March 31, 2026

(Rs. in Lakhs)

Particulars	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	Standalone (Audited)	Standalone (Audited)	Consolidated (Audited)	Consolidated (Audited)
Cash flow from Operating activities				
Profit before Income tax	6,597.88	6,016.17	6,578.35	5,998.56
Adjustments for :				
Depreciation	908.99	744.85	923.26	759.29
Finance Cost	465.10	238.51	465.10	238.51
Sundry Balance Written off/ (back)	177.91	220.98	177.94	221.03
Interest income	(137.00)	(101.73)	(137.16)	(101.73)
Interest on lease Liability	11.43	9.45	11.43	9.45
Adjustment for Other Comprehensive Income	25.56	-	25.56	-
Ind AS adjustment charged to Retain Earning	-	-	-	-
Expected Credit loss	(35.57)	-	(35.57)	-
Interest on MSME	-	66.67	-	66.67
Capital work in progress write off	4.51	-	4.51	-
Operating profit before Working Capital changes	8,018.82	7,194.90	8,013.42	7,191.78
(Increase)/ Decrease in Trade Receivables	(1,582.64)	(4,309.68)	(1,582.69)	(4,309.71)
(Increase)/ Decrease in Inventories	(589.39)	(1,860.04)	(589.39)	(1,860.04)
(Increase)/ Decrease in Financial Assets - Loans	3.72	(8.34)	16.88	(3.09)
(Increase)/ Decrease in Financial Assets - Others	(106.16)	46.37	(113.99)	47.51
Increase/ (Decrease) in Current Tax Assets	-	-	-	-
(Increase)/ Decrease in Other non-current assets	233.83	(310.74)	233.83	(310.74)
(Increase)/ Decrease in Other current assets	(434.78)	(91.67)	(435.27)	(92.24)
Increase/ (Decrease) in Trade payables	183.07	355.73	183.78	353.01
Increase/(Decrease) in Provisions	54.80	6.31	54.80	6.31
Increase/(Decrease) in Current Tax Liabilities	-	-	-	-
Increase/(Decrease) in Other financial liabilities	114.89	(63.89)	114.89	(63.89)
Increase/(Decrease) in Other current liabilities	(44.48)	(83.74)	(44.37)	(83.78)
Net changes in Working Capital	(2,167.13)	(6,319.69)	(2,161.53)	(6,316.66)
Cash generated from Operations	5,851.68	875.21	5,851.89	875.12
Direct taxes paid	(1,611.96)	(1,331.12)	(1,611.98)	(1,331.11)
Net cash Inflow/(Outflow) from operating activities [A]	4,239.72	(455.91)	4,239.91	(455.99)
Cash flow from Investing activities				
Purchase of Fixed Assets	(1,604.13)	(742.13)	(1,604.11)	(742.13)
Interest received	137.00	101.73	(79.70)	101.73
Investment	(83.30)	(47.64)	137.16	(47.64)
Net cash Inflow/(Outflow) from Investing activities [B]	(1,550.43)	(688.04)	(1,546.65)	(688.04)
Cash flow from Financing activities				
Dividend paid	(2,247.53)	(2,249.92)	(2,251.13)	(2,249.92)
Finance Cost	(465.10)	(238.51)	(465.10)	(238.51)
Payment of Lease Liability	(44.63)	(25.70)	(44.63)	(25.70)
Proceeds/ (Repayment) of Long Term Borrowings	-	(35.02)	-	(35.02)
Proceeds/ (Repayment) of Short Term Borrowings	(763.99)	4,466.83	(763.99)	4,466.83
Net cash Inflow/(Outflow) from Financing activities [C]	(3,521.24)	1,917.68	(3,524.84)	1,917.68
Net Increase/(Decrease) in cash and cash equivalents [A+B+C]	(831.95)	773.74	(831.59)	773.65
Cash and cash equivalents at the beginning of the year	1,983.95	1,210.20	1,984.33	1,210.69
Cash and cash equivalents at the end of the year	1,152.00	1,983.94	1,152.74	1,984.34

For Vidhi Specialty Food Ingredients Limited



Date : May 14th, 2026

Place: Mumbai

Bipin M Manek

DIN : 00416441

Chairman & Managing Director



VIDHI