

Integrated Filing (Finance) Ind AS

Patanjali Foods Limited

General Information

Scrip code*	500368
NSE Symbol*	PATANJALI
MSEI Symbol*	NOTLISTED
ISIN*	INE619A01035
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	31-10-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	17-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	31-10-2025
Start time of board meeting	14:00:00
End date of board meeting	31-10-2025
End time of board meeting	15:45:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	

Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true	
Latest Date on which RPT policy is updated	16-06-2025	
Indicate Company website link for updated RPT policy of the Company	https://www.patanjalifoods.com/wp-content/uploads/2024/11/Policy-on-Materiality-of-RPTs-16-06-25.pdf	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)

Text Block

Textual Information(1)	Not Applicable for the current quarter and half year ended Septmber 30, 2025.
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Financial Results - Ind-AS

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	9,79,883.55	18,56,486.08
	Other income	5,123.33	6,422.39
	Total income	9,85,006.88	18,62,908.47
2	Expenses		
(a)	Cost of materials consumed	6,71,642.20	12,85,551.68
(b)	Purchases of stock-in-trade	1,61,313.06	2,98,212.61
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,786.88	16,327.23
(d)	Employee benefit expense	14,848.79	29,700.05
(e)	Finance costs	3,532.40	5,907.57
(f)	Depreciation, depletion and amortisation expense	6,290.06	12,472.76
(g)	Other Expenses		
1	Other Expenses	75,083.47	1,39,366.80
	Total other expenses	75,083.47	1,39,366.80
	Total expenses	9,34,496.86	17,87,538.70
3	Total profit before exceptional items and tax	50,510.02	75,369.77
4	Exceptional items	0.00	0.00
5	Total profit before tax	50,510.02	75,369.77
6	Tax expense		
7	Current tax	15,065.84	22,957.60
8	Deferred tax	(16,226.24)	(17,297.39)
9	Total tax expenses	(1,160.40)	5,660.21
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	51,670.42	69,709.56
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	51,670.42	69,709.56
17	Other comprehensive income net of taxes	1,069.80	1,838.84
18	Total Comprehensive Income for the period	52,740.22	71,548.40
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		

	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	21,751.99	21,751.99
	Face value of equity share capital	2.00	2.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	4.75	6.41
	Diluted earnings (loss) per share from continuing operations	4.75	6.41
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	4.75	6.41
	Diluted earnings (loss) per share from continuing and discontinued operations	4.75	6.41
24	Debt equity ratio	0.00	0.00
25	Debt service coverage ratio	0.00	0.00
26	Interest service coverage ratio	0.00	0.00
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)	' 1. The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on October 31, 2025. The Statutory Auditors of the Company have carried out limited review of above financial results for the quarter and half year ended September 30, 2025. ' ' 2. During the quarter, the Board of Directors of the Company in their meeting held on July 17, 2025 has recommended for issue of bonus shares in the ratio of 2:1 i.e. 2 new fully paid-up Equity Shares of Rs. 2/- each for every 1 existing fully paid-up Equity Share of Rs. 2/- to the eligible Equity Shareholders of the Company as on record date (i.e. September 11, 2025), duly approved by the Shareholders of the Company on August 21, 2025 by means of postal ballot. 72,52,18,830 equity shares were allotted to the eligible holders of equity shares on the record date as bonus equity shares by capitalizing capital redemption reserve. In accordance with the 'Ind AS 33 - Earnings per Share', the figures of Earnings Per Share for the quarter ended June 30, 2025 and quarter and half year ended September 30, 2024 and year ended March 31, 2025 have been restated to give effect to the allotment of the bonus shares. ' ' 3. Pursuant to exercise of the options issued under "Patanjali Employee Stock Option Scheme, 2023", during the quarter and half year ended September 30, 2025, the Company had made allotment of 4,31,891 Equity Shares of face value of Rs. 2/- each fully paid-up, which has resulted into increase in the paid-up Equity Share Capital by Rs. 8.64 Lakh and Securities Premium by Rs. 8,234.73 Lakh, respectively. ' ' 4. As per Indian Accounting Standard 108 'Operating Segment', the Company has reported 'Segment Information' as described below: - ' ' Reportable segment Description ' Edible Oils Crude oils, Refined oils, Vanaspati, Bakery fats, seed extractions and other related products. ' ' FMCG Various types of Food Products, Nutraceuticals, Biscuits, Noodles, Breakfast Cereals, Textured Soya protein, Various types of Non-Food Products related to Home Care, Skin Care, Dental Care and Hair Care and other related products. ' Wind Turbine Power Generation Electricity Generation from Windmills ' ' The assets and liabilities that cannot be allocated between the segments are shown as unallocable assets and liabilities respectively. ' ' 5. With effect from November 1, 2024, the Company has acquired the Home & Personal Care business. Accordingly, the figures for the quarter and half year ended September 30, 2025 are strictly not comparable with those of the corresponding periods of the previous year. ' ' 6. The figures for the previous period/year have been re-grouped/re-arranged, wherever considered necessary, to correspond with the current period disclosures. '
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Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Edible oils	6,97,163.99	13,65,372.20
2	FMCG	2,91,423.79	5,08,402.82
3	Wind turbine power generation	1,333.39	2,520.44
	Total Segment Revenue	9,89,921.17	18,76,295.46
	Less: Inter segment revenue	10,037.62	19,809.38
	Revenue from operations	9,79,883.55	18,56,486.08
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Edible oils	20,776.37	28,987.24
2	FMCG	34,163.03	53,174.75
3	Wind turbine power generation	(537.20)	(727.99)
	Total Profit before tax	54,402.20	81,434.00
	i. Finance cost	3,532.40	5,907.57
	ii. Other Unallocable Expenditure net off Unallocable income	359.78	156.66
	Profit before tax	50,510.02	75,369.77
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Edible oils	9,76,576.95	9,76,576.95
2	FMCG	5,28,689.24	5,28,689.24
3	Wind turbine power generation	19,071.57	19,071.57
	Total Segment Assets	15,24,337.76	15,24,337.76
	Un-allocable Assets	2,45,747.84	2,45,747.84
	Net Segment Assets	17,70,085.60	17,70,085.60
4	Segment Liabilities		
	Segment Liabilities		
1	Edible oils	2,22,154.04	2,22,154.04
2	FMCG	1,04,610.53	1,04,610.53
3	Wind turbine power generation	440.84	440.84
	Total Segment Liabilities	3,27,205.41	3,27,205.41
	Un-allocable Liabilities	2,31,586.50	2,31,586.50
	Net Segment Liabilities	5,58,791.91	5,58,791.91
	Disclosure of notes on segments		Textual Information(1)

Text Block

Textual Information(1)	During the quarter and six months period ended September 30, 2025, based on business review carried out by the Managing Director (Chief Operating Decision Maker - CODM) of the Company, the Company has merged two segments i.e. Food & Other FMCG and Home & Personal Care and show these as "FMCG" Segment. Now the Company has identified the three reportable segments, i.e. Edible oils, FMCG and Wind turbine power generation.
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Other Comprehensive Income

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	(181.09)	(396.27)
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	(888.71)	(1,442.57)
5	Total Other comprehensive income	1,069.80	1,838.84

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	3,91,032.85
	Capital work-in-progress	5,611.63
	Investment property	
	Goodwill	1,082.42
	Other intangible assets	1,54,489.52
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	8,798.80
	Trade receivables, non-current	
	Loans, non-current	0.00
	Other non-current financial assets	26,679.06
	Total non-current financial assets	35,477.86
	Deferred tax assets (net)	12,427.80
	Other non-current assets	4,630.94
	Total non-current assets	6,04,753.02
2	Current assets	
	Inventories	6,71,275.46
	Current financial asset	
	Current investments	28,768.34
	Trade receivables, current	1,57,535.52
	Cash and cash equivalents	1,31,447.20
	Bank balance other than cash and cash equivalents	28,485.98
	Loans, current	0.00
	Other current financial assets	17,727.67
	Total current financial assets	3,63,964.71
	Current tax assets (net)	0.00
	Other current assets	1,29,102.09
	Total current assets	11,64,342.26
3	Non-current assets classified as held for sale	990.32
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	17,70,085.60
Equity and liabilities		
1	Equity	

	Equity attributable to owners of parent	
	Equity share capital	21,751.99
	Other equity	11,89,541.70
	Total equity attributable to owners of parent	12,11,293.69
	Non controlling interest	
	Total equity	12,11,293.69
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.00
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	457.24
	Total non-current financial liabilities	457.24
	Provisions, non-current	2,751.57
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	1,046.42
	Total non-current liabilities	4,255.23
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	2,88,939.20
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	8,875.53
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,82,370.12
	Total Trade payable	1,91,245.65
	Other current financial liabilities	41,991.24
	Total current financial liabilities	5,22,176.09
	Other current liabilities	29,980.16
	Provisions, current	636.14
	Current tax liabilities (Net)	1,347.17
	Deferred government grants, Current	
	Total current liabilities	5,54,139.56
3	Liabilities directly associated with assets in disposal group classified as held for sale	397.12
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	5,58,791.91
	Total equity and liabilities	17,70,085.60
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I Blue color marked fields are non-mandatory.		
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	75,369.77
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	5,907.57
	Adjustments for decrease (increase) in inventories	(50,246.79)
	Adjustments for decrease (increase) in trade receivables, current	(27,718.33)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	0.00
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	142.84
	Adjustments for increase (decrease) in trade payables, current	(70,881.35)
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	12,472.76
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	3,797.13
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	(1.18)
	Adjustments for dividend income	0.00
	Adjustments for interest income	1,151.99
	Adjustments for share-based payments	4,392.03
	Adjustments for fair value losses (gains)	(1,707.19)
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	477.84
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(1,24,516.66)
	Net cash flows from (used in) operations	(49,146.89)
	Dividends received	0.00

	Interest paid	0.00
	Interest received	(2,917.14)
	Income taxes paid (refund)	6,204.80
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(58,268.83)
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	320.92
	Purchase of property, plant and equipment	5,007.23
	Proceeds from sales of investment property	3,47,626.35
	Purchase of investment property	3,70,925.61
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	102.66
	Income taxes paid (refund)	(2,917.14)
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) investing activities	(24,965.77)
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	5,451.50
	Proceeds from issuing debentures notes bonds etc	0.00

	Proceeds from borrowings	2,10,809.68
	Repayments of borrowings	0.00
	Payments of lease liabilities	83.88
	Dividends paid	5,190.88
	Interest paid	5,126.46
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	2,05,859.96
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,22,625.36
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	1,22,625.36
	Cash and cash equivalents cash flow statement at beginning of period	8,821.84
	Cash and cash equivalents cash flow statement at end of period	1,31,447.20

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Unaudited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. Chaturvedi & Shah LLP	true	30-06-2026
2	M/s. Walker Chandiok & Co. LLP	true	31-05-2028

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							