

General information about company	
Scrip code*	000000
NSE Symbol*	TAPIFRUIT
MSEI Symbol*	NOTLISTED
ISIN*	INE0M7001010
Name of company	TAPI FRUIT PROCESSING LIMITED
Type of company	SME
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	25-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	18-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	FMCG
Start date and time of board meeting	25-05-2026 15:00
End date and time of board meeting	25-05-2026 16:00
Whether cash flow statement is applicable on company	Yes
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?	No
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	No
(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)?	No
(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?	Yes
Latest Date on which RPT policy is updated	08-05-2025
Indicate Company website link for updated RPT policy of the Company	https://www.tapifood.com
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?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No There is no default on Loans and Debt Securities during the financial year, Hence provision of these disclosure is not applicable to the company.

Financial Results – Other than Bank

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	01-10-2025	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
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	Revenue From Operations	
	Revenue from operations	1335.44
	Other income	1.07
	Total Income	1336.51
2	Expenses	
(a)	Cost of materials consumed	845.93
(b)	Purchases of stock-in-trade	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	58.78
(d)	Employee benefit expense	125.54
(e)	Finance costs	38.8
(f)	Depreciation and amortisation expense	140.35
(g)	Other Expenses	
1	Manufacturing Expenses	83.55
2	Marketing and Selling Expenses	94.06
3	Other Expenses	37.6
	Total other expenses	215.21
	Total expenses	1424.61
3	Profit before exceptional and extraordinary items and tax	-88.1
4	Exceptional items	0
5	Profit before extraordinary items and tax	-88.1
6	Extraordinary items	0
7	Profit before tax	-88.1
8	Tax Expense	
	Current tax	0
	Deferred tax	-6.07
	Total tax expenses	-6.07
9	Net Profit Loss for the period from continuing operations	-82.03
10	Profit (loss) from discontinuing operations before tax	0
11	Tax expense of discontinuing operations	0
12	Net profit (loss) from discontinuing operation after tax	0
13	Profit (loss) for period before minority interest	-82.03
14	Share of profit (loss) of associates	
15	Profit (loss) of minority interest	
16	Net profit (Loss) for the period	-82.03

17	Details of equity share capital			
	Paid-up equity share capital	430.05	430.05	
	Face value of equity share capital	10	10	
	Details of debt securities			
18	Reserves excluding revaluation reserve		588.98	
19	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-1.91	-4.23	
	Diluted earnings (loss) per share from continuing and discontinued operations	-1.91	-4.22	
20	Debt equity ratio	1.11	1.11	Textual Information(1)
21	Debt service coverage ratio	1.06	0.93	Textual Information(2)
22	Interest service coverage ratio	2.35	2.19	Textual Information(3)
23	Disclosure of notes on financial results			Textual Information(4)

Text Block

Textual Information(4)

1 The above Audited Financial Results of the Company for the Half Year and Year ended 31st March, 2026 have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ("AS") as prescribed under the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. 2 The above Audited Results of the Company for the half year and year ended 31st March, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 25th May, 2026. The statutory auditors have expressed an unmodified audit opinion on the financial results. 3 The figures for the Half Year ended on March 31, 2026, are the balancing figures between the audited figures in respect of the full Financial Year ended March 31, 2026, and the published unaudited figures of the Half Year ended September 30, 2025, which were subjected to limited review report. 4 Previous period figures have been regrouped/re-classified wherever necessary. 5 There are no Investors Complaints pending as on 31st March, 2026. 6 The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemptions available to the Companies Listed with SME Exchange. 7 The above Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3, "Cash Flow Statements" issued under the Companies (Accounting Standard) Rules, 2006. 8 "The Company is engaged in the Business of Manufacturing of Jam and Jelly Base Product. All the product of the company are falling under only one reportable segment i.e. FMCG. Hence, there is no separate reporting segment in terms of Accounting Standard 17."

Statement of Asset and Liabilities		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	430.05
	Reserves and surplus	588.98
	Money received against share warrants	0
	Total shareholders' funds	1019.03
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	549.95
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	
1	Other Non Current Liabilities	50
2		
3		
4		
5		
	Details of other long-term liabilities	
	Total of other long-term liabilities	50
	Long-term provisions	0
	Total non-current liabilities	599.95
6	Current liabilities	
	Short-term borrowings	558.1
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	287.11
	Total Trade payable	287.11
	Other current liabilities	
1	Other Current Liabilities	20.55
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	20.55
	Short-term provisions	9.12
	Total current liabilities	874.88

		Total equity and liabilities	2493.86
	Assets		
1	Non-current assets		
(i)	Property, Plant and Equipment and Intangible assets		
	Property, Plant and Equipment		1648.43
	Producing properties		0
	Intangible assets		0.25
	Preproducing properties		0
	Property, Plant and Equipment capital work-in-progress		143
	Intangible assets under development or work-in-progress		0
	Total Property, Plant and Equipment and Intangible assets		1791.68
(ii)	Non-current investments		1.98
(v)	Deferred tax assets (net)		7.45
(vi)	Foreign currency monetary item translation difference asset account		0
(vii)	Long-term loans and advances		0
	Other non-current assets		
1			
2			
3			
4			
5			
	Details of other non-current assets		
		Total of other non-current assets	
		Total non-current assets	1801.11
2	Current assets		
	Current investments		0
	Inventories		313.58
	Trade receivables		190.73
	Cash and cash equivalents		3.2
	Bank balance other than cash and cash equivalents		0
	Short-term loans and advances		0
	Other current assets		
1	Other Current Assets		185.24
2			
3			
4			
5			
	Details of other current assets		
		Total of other current assets	185.24
		Total current assets	692.75
		Total assets	2493.86
	Disclosure of notes on assets and liabilities		Textual Information(1)

Text Block

Textual Information(1)

There is no default on Loans and Debt Securities during the financial year, Hence provision of these disclosure is not applicable to the company.

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

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	01-10-2025	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue		
(net sale/income from each segment should be disclosed)		
1		
Total segment revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other unallocable expenditure net off unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Assets		
Un-allocable Assets		
Net Segment Assets		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		

Cash flow statement - indirect		
Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	-187.6
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	67.71
	Adjustments for depreciation and amortisation expense	268.29
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	5.87
	Other adjustments for which cash effects are investing or financing cash flow	0.21
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	342.08
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	-107.36
	Adjustments for decrease (increase) in trade receivables	-52.59
	Adjustments for decrease (increase) in other current assets	-105.28
	Adjustments for increase (decrease) in trade payables	72.12
	Adjustments for increase (decrease) in other current liabilities	-24.43
	Adjustments for provisions	7.83
	Total adjustments for working capital	-209.71
	Total adjustments for reconcile profit (loss)	132.37
	Net cash flows from (used in) operations	-55.23
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	-55.23
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	-55.23
4	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	-0.08
	Other cash payments to acquire equity or debt instruments of other entities	0

Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property plant and equipment	8.9
Purchase of property plant and equipment	371.6
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Proceeds from government grants	0
Net cash flows from (used in) investing activities before extraordinary items	-362.78
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) investing activities	-362.78
5 Cash flows from used in financing activities	
Proceeds from issuing shares	11
Proceeds from issuing other equity instruments	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	571.3
Repayments of borrowings	97.39
Dividends paid	0
Interest paid	67.71
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities before extraordinary items	417.2
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) financing activities	417.2
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-0.81
6 Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	-0.81
Cash and cash equivalents cash flow statement at beginning of period	4.01
Cash and cash equivalents cash flow statement at end of period	3.2

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
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		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Kansariwala & Chevli	Yes	31-03-2029