NATIONAL CEREALS PRODUCTS LIMITED

REGISTERED ADDRESS:
CIN: L99999HP1948PLC001381
Solan Brewery, District Solan
Himachal Pradesh-173214
Tel: 01792-2302222
Website: www.nationalcereals.com

OFFICE ADDRESS:
Mohan Nagar, Ghaziabad
Uttar Pradesh-201007
Tel: 0120-2657001- Ext. 244
E-mail: ncpmohannagar@yahoo.co.in
ncp@nationalcereals.com

August 11, 2026

To,
The Secretary
Calcutta Stock Exchange Limited
7, Lyons Range, Dalhousie
Kolkata, West Bengal-700001

Ref:
Regulations 30 and 33 of the SEBI (LODR) Regulations, 2015 - Outcome of the Board Meeting

Dear Sir/Madam,

In Compliance with Regulations 30 of the SEBI (LODR) Regulations, 2015, we wish to inform you that the Board of Directors at its Meeting held today i.e. August 11, 2026, have *inter alia* approved the Unaudited Financial results for the first quarter ended June 30, 2026 (prepared pursuant to SEBI (LODR) Regulations, 2015);

The copies of the Audited Financial Results along with the Auditor's Report of the Statutory Auditors are enclosed herewith for your records. The results will be published in the newspapers in terms of Regulation 47(1)(b) of SEBI (LODR) Regulations, 2015 in due course and will also be placed on the website of the Company.

You are requested to take the same on your records.

Thanking You
For National Cereals Products Limited

Chitranshi Shukla

National Cereals Products Limited

Name: Chitranshi Shukla
Designation: Company Secretary

K.C. MALHOTRA & CO.
CHARTERED ACCOUNTANTS

904 9th.Floor,Chiranjiv Tower,
43 Nehru Place, New Delhi-110019
Phone: + 91-11-41608133, 41630957
E .mail: rcm_kcmalhotra@yahoo.co.in

Independent Auditor's Review Report on the Quarterly and Year to Date Special Purpose Financial Information

The Board of Directors
National Cereals Products Limited

1. We have reviewed the accompanying statement of unaudited Special purpose financial information of National Cereals Products limited (the "Company") for the quarter ended June 30, 2026 and year to date from April 1, 2026 to June 30, 2026 (the "Statement") attached herewith, being prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") applicable to the Company.

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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

K. C. MALHOTRA & CO. ★ New Delhi ★ CHARTERED ACCOUNTANTS

5. Accordingly, this report is not for the use or benefit of any other party not it is to be copied, made available to or otherwise disclosed to any other party and, we do not accept or assume any liability or duty of care to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For K. C. Malhotra & Co.
Chartered Accountants
ICAI Firm Registration Number.000057N

Ramesh Malhotra
Partner
Membership Number: 013624
UDIN: 26013624PHYDBX6573
Place of signature : New Delhi
Date: 11/08/2026

K. C. MALHOTRA & CO.
New Delhi
CHARTERED ACCOUNTANTS

NATIONAL CEREALS PRODUCTS LIMITED

CIN:-L99999HP1948PLC001381

Regd. Office : Solan Brewery (P.O.) Shimla Hills (H.P.)

Website:- nationalcereals.com email:-ncp@nationalcereals.com Tel:- 01792-230222

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. In Lakhs)

SL. NO.	PARTICULARS	Quarter Ended 30/06/2026	Quarter Ended 30/06/2025	Quarter Ended 31/03/2026	Year Ended 31/03/2026
1	Total Income from Operations (net)	-	-	-	-
2	Net Profit/Loss for the period (before tax, Exceptional and/or Extraordinary items)	(3.82)	(1.46)	(3.55)	(8.86)
3	Net Profit/Loss for the period before tax (after Exceptional and/or Extraordinary items)	(3.82)	(1.46)	(3.55)	(8.86)
4	Net Profit/Loss for the period after tax (after Exceptional and/or Extraordinary items)	(137.03)	(1.46)	(3.55)	(8.86)
5	Total Comprehensive Income for the period (Comprising Profit/ (Loss) for the period (after tax) and other Comprehensive income (after tax)	(137.03)	(1.46)	(3.55)	(8.86)
6	Equity Share Capital	13.15	13.15	13.15	13.15
7	Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of the previous year.	555.42	571.83	571.83	555.42
8	Earning Per Share of Rs. 1/- each) (for continuing and discontinued operations)-				
	Basic Earning Per Share (Rs.)	(10.42)	(0.11)	(0.27)	(0.67)
	Diluted Earning Per Share(Rs.)	(10.42)	(0.11)	(0.27)	(0.67)

NOTES:

i. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosures Requirements) Regulations 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange website(s) on which the Company's shares are listed, namely www.cse-india.com (CSE) and Company's website www.nationalcereals.com

ii Previous year figures have been regrouped and recast wherever necessary to conform to the current year classification.

Place : Ghaziabad

Date : August 11, 2026

BY ORDER OF THE BOARD

Meenakshi Datt

Mrs. Meenakshi Datt

(Managing Director)

NATIONAL CEREALS PRODUCTS LIMITED
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A. Statement of special purpose financial information for the period ended June 30, 2026
(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Particulars	Quarter Ended			Year ended
	31.03.2026	30.06.2026	30.06.2025	31.03.2026
	(Audited)	(Unaudited)	(Unaudited)	(Audited)
Income				
Revenue from operations	-	-	-	-
Other income	7.27	5.88	6.68	25.99
Total income	7.27	5.88	6.68	25.99
Expenses				
Employee benefits expenses	7.98	6.21	6.29	26.51
Finance cost	-	-	-	0.01
Depreciation and amortization expenses	-	-	0.02	0.04
Other expenses	2.84	3.49	1.83	8.29
Total Expenses	10.82	9.70	8.14	34.85
Profit / (loss) before exceptional items and tax	(3.55)	(3.82)	(1.46)	(8.86)
Exceptional items				
Statutory impact of new Labour Codes (Refer note vi)				
Profit before tax	(3.55)	(3.82)	(1.46)	(8.86)
Tax Expense				
(1) Current Tax				-
(2)Adjustment of tax realting to Earlier period		(0.38)		
(3) Deferred Tax				
(4) Adjustment of Deferred Tax credit relating to earlier years		(132.83)		
Income Tax Expense		(133.22)		
Profit/(Loss) for the Period/Year	(3.55)	(137.03)	(1.46)	(8.86)
Other comprehensive income not to be reclassified to profit or loss in subsequent periods:				
Re-measurement gains/(Losses) on defined benefit plans				-
Total comprehensive loss for the year	(3.55)	(137.03)	(1.46)	(8.86)
Paid-up equity share capital - (face value of ₹ 1 per share)	13.15	13.15	13.15	13.15
Other Equity as per the audited balance sheet	555.42			
Earnings per equity share				
Basic and Diluted (In ₹)	(0.27)	(10.42)	(0.11)	(0.67)

Notes :

i. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 11, 2026

ii. The financial results have been prepared in accordance with the Accounting Standards (IND AS) notified under the companies (Indian Accounting Standards) Rules, 2015 and as amended thereafter.

iii. The Company business activity falls within a single primary business segment which comprises of sale of goods, i.e.Maize flakes,identified in accordance with principles enuniciated in Indian Accounting Standard As-108 , Segment Reporting Hence, separate business segment information is not applicable.

iv. The Company has reassessed the recoverability of its Deferred Tax Assets in accordance with the requirements of Indian Accounting Standard (Ind AS) 12, Income Taxes. Based on the assessment of the Company's current financial position, including continued losses and the absence of reasonable certainty of generating sufficient future taxable profits against which the deferred tax assets can be utilized.

Accordingly the Company has written off the carrying amount of the Deferred Tax Assets. and the write-off has been recognised as a tax expense in the Statement of Profit and Loss for the Period ended June 30, 2026.

v. Figures for the previous period have been regrouped / reclassified to conform to the figures for the current period

vi. The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes The Code on social security,2020 have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The new labour codes are not applicable as the Company has currently only one employee on its roll. Based on the present employee strength and nature of operations,the implementation of the codes has no impact on the Company's financial statements for the period under review. The applicability of the code shall be reviewed as and when employee strength increases.or circumstances change.

For NATIONAL CEREALS PRODUCTS LIMITED

Meenakshi Datt

Mrs. Meenakshi Datt