

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Figures-INR in million, Unless Otherwise Stated)

Particulars	For the quarter ended			For the year ended	
	31 March	31 December	31 March	31 March	31 March
	2025	2024	2024	2025	2024
	Refer Note 6	Unaudited	Refer Note 6	Audited	Audited
I. Income					
Revenue from operations	21,031.83	21,507.63	15,737.95	81,417.26	56,550.86
Other income	106.75	173.28	203.31	753.48	408.85
Total Income	21,138.58	21,680.91	15,941.26	82,170.74	56,959.71
II. Expenses					
Cost of raw materials consumed	4,329.18	4,267.84	3,471.52	16,695.77	12,697.55
Purchase of traded goods	1,696.32	1,696.02	167.86	6,070.75	770.90
Changes in inventories of material-in-progress and traded goods	(49.99)	63.15	34.07	(88.14)	(57.55)
Employee benefits expense	3,738.21	3,710.85	2,868.89	14,103.93	10,587.92
Finance costs	1,166.48	1,334.37	1,141.76	5,225.82	2,877.65
Depreciation and amortisation expenses	2,137.16	2,078.31	1,688.51	8,065.16	5,979.55
Other expenses	7,432.43	7,749.40	6,082.14	28,912.51	21,107.27
Total expenses	20,449.79	20,899.94	15,454.75	78,985.80	53,963.29
III. Profit before share of net profit/ (loss) of associates and tax (I - II)	688.79	780.97	486.51	3,184.94	2,996.42
IV. Share of net profit/ (loss) of associates (Refer Note 8)	6.41	(2.99)	62.10	(45.51)	159.09
V. Profit before exceptional items and tax (III + IV)	695.20	777.98	548.61	3,139.43	3,155.51
VI. Exceptional items (Refer Note 7 and 8)	-	(44.97)	1,701.65	(44.97)	1,701.65
VII. Profit before tax (V + VI)	695.20	733.01	2,250.26	3,094.46	4,857.16
VIII. Tax expense					
Current tax expense	426.72	400.59	139.75	1,230.14	899.46
Deferred tax (credit)/ expense	(232.70)	(163.89)	21.27	(456.43)	(49.82)
Total tax expense	194.02	236.70	161.02	773.71	849.64
IX. Profit from continued operations (VII - VIII)	501.18	496.31	2,089.24	2,320.75	4,007.52
X. Loss from discontinued operations	(7.88)	(63.93)	(6.79)	(149.53)	(6.79)
XI. Profit for the period/ year (IX+X)	493.30	432.38	2,082.45	2,171.22	4,000.73
XII. Other comprehensive income/ (loss)					
i) a) Items that will not be reclassified to profit or loss	(636.19)	(749.73)	(619.53)	(871.39)	(527.75)
b) Share of other comprehensive income/ loss of associates (Refer Note 8)	0.68	-	(11.27)	0.68	(21.91)
c) Income tax relating to items that will not be reclassified to profit or loss	86.24	113.54	71.21	102.46	64.89
ii) a) Items that will be reclassified to profit or loss	(1,231.91)	644.25	29.86	(871.01)	(28.73)
b) Share of other comprehensive income/ loss of associates (Refer Note 8)	-	-	(84.62)	-	(261.76)
Total other comprehensive income/ (loss), net of tax	(1,781.18)	8.06	(614.35)	(1,639.26)	(775.26)
XIII. Total comprehensive income/ (loss), net of tax for the period/ year (XI + XII)	(1,287.88)	440.44	1,468.10	531.96	3,225.47
Profit for the period/ year attributable to:					
Owners of the parent	480.05	429.13	2,075.16	2,107.64	3,993.44
Non-controlling interest	13.25	3.25	7.29	63.58	7.29
	493.30	432.38	2,082.45	2,171.22	4,000.73
Other comprehensive income/(loss) attributable to:					
Owners of the parent	(1,771.56)	1.05	(611.89)	(1,643.24)	(772.80)
Non-controlling interest	(9.62)	7.01	(2.46)	3.98	(2.46)
	(1,781.18)	8.06	(614.35)	(1,639.26)	(775.26)
Total comprehensive income/(loss) attributable to:					
Owners of the parent	(1,291.51)	430.18	1,463.27	464.40	3,220.64
Non-controlling interest	3.63	10.26	4.83	67.56	4.83
	(1,287.88)	440.44	1,468.10	531.96	3,225.47
Paid-up equity share capital (par value of INR 2 each fully paid)	1,319.69	1,319.69	1,319.69	1,319.69	1,319.69
Other equity				19,707.79	20,386.73
Earnings per equity share (par value of INR 2 each) (not annualised)					
From continuing operations					
i) Basic (in INR)	0.74	0.74	3.15	3.41	6.06
ii) Diluted (in INR)	0.74	0.74	3.15	3.41	6.06
From discontinuing operations					
i) Basic (in INR)	(0.01)	(0.09)	(0.01)	(0.22)	(0.01)
ii) Diluted (in INR)	(0.01)	(0.09)	(0.01)	(0.22)	(0.01)

See accompanying notes to the consolidated results

Notes:

1 Consolidated Statement of Assets and Liabilities as at March 31, 2025

(Figures-INR in million, Unless Otherwise Stated)

Particulars	As at March 31, 2025	As at March 31, 2024
	Audited	Audited
I. ASSETS		
Non-current assets		
Property, plant and equipment	21,973.69	19,832.96
Right-of-use Asset	23,271.53	22,405.19
Capital work-in-progress	1,790.73	924.96
Investment property	0.34	0.34
Intangible assets	11,683.07	11,893.61
Goodwill	7,416.38	7,706.44
Intangible assets under development	761.01	252.67
Financial assets:		
(i) Investments	1,194.71	2,101.86
(ii) Trade receivables	35.71	43.61
(iii) Other financial assets	2,437.39	2,051.58
Deferred tax assets (net)	1,235.73	881.55
Assets for current tax (net)	246.58	319.12
Other non-current assets	1,652.56	1,278.54
TOTAL (A)	73,699.43	69,692.43
Current assets		
Inventories	4,056.34	4,098.92
Financial assets:		
(i) Investments	565.49	978.41
(ii) Trade receivables	3,300.66	2,650.74
(iii) Cash and cash equivalents (includes fixed deposits)	998.79	1,313.90
(iv) Bank balances other than cash and cash equivalents	543.50	255.62
(v) Other financial assets	238.88	165.75
Other current assets	1,870.04	2,101.21
Assets held for sale (Refer Note 9)	2.63	-
TOTAL (B)	11,576.33	11,564.55
TOTAL ASSETS = (A + B)	85,275.76	81,256.98
II. EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,319.69	1,319.69
Other equity	19,707.79	20,386.73
Equity attributable to equity holders of parent company	21,027.48	21,706.42
Non-controlling interest	800.46	725.91
TOTAL EQUITY (A)	21,827.94	22,432.33
Liabilities		
Non-current liabilities		
Financial liabilities:		
(i) Borrowings	12,831.70	11,950.73
(ii) Lease liabilities	25,420.74	24,030.08
(iii) Other financial liabilities	1,208.75	809.81
Deferred tax liabilities (net)	2,197.85	2,494.12
Other non current liabilities	822.76	370.19
TOTAL (B)	42,481.80	39,654.93
Current liabilities		
Financial liabilities:		
(i) Short term borrowings	2,189.93	3,117.36
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	403.10	351.75
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	8,605.91	7,552.94
(iii) Other payables	199.77	157.49
(iv) Lease liabilities	3,275.82	2,970.38
(v) Other financial liabilities	2,716.05	2,463.44
Short-term provisions	609.17	796.38
Current tax liabilities (net)	135.76	2.60
Other current liabilities	2,152.60	1,757.38
Liabilities held for sale (Refer Note 9)	677.91	-
TOTAL (C)	20,966.02	19,169.72
TOTAL EQUITY AND LIABILITIES = (A+B+C)	85,275.76	81,256.98

2 Consolidated Statement of Cash Flows for the year ended March 31, 2025

(Figures-INR in million, Unless Otherwise Stated)		
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
	Audited	Audited
Cash flow from operating activities		
Net profit before tax (including discontinued operations)	2,944.93	4,850.37
Adjustments for:		
Share of net profit/ (loss) of associate	45.51	(159.09)
Depreciation and amortisation expenses	8,065.16	5,979.55
Gain on sale/ mark to market of current investments (net) designated at FVTPL	(59.11)	(55.78)
Liability no longer required written back	(117.15)	(16.60)
Loss on disposal/ discard of property, plant and equipment (net)	142.78	148.70
Finance costs	5,225.82	2,877.65
Gain on revaluation of existing stake in subsidiary on acquisition	-	(1,701.65)
Interest income on bank deposits	(51.65)	(123.94)
Unrealised foreign exchange gain (net)	-	3.34
Exchange difference on translation of assets and liabilities	(305.89)	(28.74)
Hyperinflation adjustments	-	3.00
Share based payment expense	233.60	188.79
Provision for doubtful debts	12.89	40.55
Interest income on security deposit as per IND AS 109	(75.76)	(70.13)
Provision for diminution in the value of investment in an associate	44.97	-
Sundry balances written off	96.63	9.90
Operating profit before working capital changes	16,202.73	11,945.92
Adjustments for :		
(Increase) in trade receivables	(654.91)	(615.89)
(Increase) in other assets	(575.89)	(220.31)
Decrease/ (Increase) in inventories	42.58	(1,140.41)
Increase in trade payables	1,268.96	971.63
Increase in other liabilities	1,421.00	48.49
Cash generated from operating activities	17,704.47	10,989.43
Income tax paid (net of refunds)	(1,024.44)	(893.02)
A) Net cash generated from operating activities	16,680.03	10,096.41
Cash flow from investing activities		
Purchase of property, plant and equipment and intangibles	(8,629.16)	(8,417.16)
Payment for acquiring right-of-use assets	(130.28)	(112.40)
Proceeds from sale of property, plant and equipment	52.56	53.09
Interest received on bank deposit	48.62	134.88
(Investment in)/ Maturity of bank deposits not held as cash and cash equivalents	(303.72)	2,011.79
Redemption of mutual funds (net)	472.03	317.76
Cash outflow on investment in associate/ subsidiary	-	(7,702.69)
Cash outflow on other investments	(10.65)	(25.44)
B) Net cash used in investing activities	(8,500.60)	(13,740.17)
Cash flow from financing activities		
Payment for acquisition of non controlling interest	(9.84)	-
Proceeds from long-term borrowings	1,172.38	11,009.76
Repayment of long-term borrowings	(82.50)	(915.75)
Proceeds from/ (repayment of) short-term borrowings (net)	(1,136.34)	-
Repayment of lease liabilities	(5,449.50)	(4,498.88)
Dividend paid on equity shares	(788.95)	(790.13)
Treasury share purchased during the year	-	(594.48)
Proceeds from exercise of shares held by ESOP trust	0.79	0.06
Finance cost paid	(2,200.58)	(438.16)
C) Net cash (used in)/ generated from financing activities	(8,494.54)	3,772.42
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	(315.11)	128.66
Add: Cash and cash equivalents as at beginning of the year	1,313.90	298.79
Add: Cash and cash equivalents on acquisition of subsidiary	-	886.45
Cash and cash equivalents as at end of the year	998.79	1,313.90
Components of cash and cash equivalents:		
Balances with scheduled banks in		
- Current accounts	462.83	960.31
- Unpaid dividend accounts *	1.08	1.02
- Deposits with original maturity of less than 3 months	363.10	238.00
Cheques in hand	0.07	3.42
Cash-in-hand	171.71	111.15
Cash and cash equivalents in cash flow statement:	998.79	1,313.90

* Includes INR 1.08 million (as at March 31, 2024 INR 1.02 million) as unpaid dividend account and is restrictive in nature.

- 3 The above consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 14, 2025. The statutory auditor's report on review of consolidated financial results for the quarter and audit of consolidated financial results for the financial year ended March 31, 2025 is being filed with the BSE Limited and National Stock Exchange of India Limited. For more details on these consolidated financial results, visit Investors section of our website at www.jubilantfoodworks.com and Financial Results at Corporates Section of www.nseindia.com and www.bseindia.com.
- 4 These consolidated financial results have been prepared in accordance with the recognition and measurement principles as laid down in the Indian Accounting Standards (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time, to the extent applicable.
- 5 Segment Reporting: The Group's business activity falls within a single business segment i.e. Food and Beverages in terms of Ind AS 108 on Segment Reporting.
- 6 The figures for the quarter ended March 31, 2025 and the corresponding quarter ended in the previous financial year, as reported in these consolidated financial results, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the relevant financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
- 7 During the quarter ended December 31, 2024 and the year ended March 31, 2025, the Group has recorded an impairment charge of INR 44.97 million on the investment in associate company namely, Hashtag Loyalty Private Limited, on account of discontinuance of operations. This investment was recorded as per equity method and accordingly, the Group's share of post-acquisition loss of INR 202.54 million was recorded in earlier periods.
- 8 During the period ended March 31, 2024, Jubilant Foodworks Netherlands B.V. ("JFN"), wholly owned subsidiary of the Parent Company had acquired controlling stake in DP Eurasia B.V. (formerly known as DP Eurasia N.V.) (DPEU) pursuant to which, the Group has accounted for its investment in DPEU in accordance with Ind AS 110 "Consolidated Financial Statements" w.e.f. February 01, 2024. Accordingly, the consolidated financial results for the current periods are not comparable with that of previous periods.
- 9 Subsequent to the year ended March 31, 2025, the Group has entered into a share transfer agreement for sale of its entire stake in its Russian subsidiary i.e. Pizza Restaurants LLC and accordingly, its assets and liabilities have been classified as 'held for sale'.
- 10 The Board of Directors of the Parent Company has recommended a dividend of INR 1.2 per equity share of INR 2/- each fully paid up for the financial year 2024-25, subject to approval of the shareholders at the ensuing Annual General Meeting.

**For and on behalf of the Board of Directors of
JUBILANT FOODWORKS LIMITED**

SHYAM
SUNDER
BHARTIA

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SHYAM SUNDER
BHARTIA
Date: 2025.05.14
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SHYAM S. BHARTIA
CHAIRMAN & DIRECTOR
DIN No. 00010484

Place: Noida

Date: May 14, 2025

Footnotes:

- a) "The Parent Company" stands for Jubilant FoodWorks Limited.
- b) "Group" or "Consolidated" stands for Jubilant FoodWorks Limited together with its subsidiaries.



JUBILANT FOODWORKS LTD

CIN NO. L74899UP1995PLC043677

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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

A. FINANCIAL RESULTS

(Figures-INR in million, unless otherwise stated)

Particulars	For the quarter ended			For the year ended	
	31 March	31 December	31 March	31 March	31 March
	2025	2024	2024	2025	2024
	Refer note 6	Unaudited	Refer note 6	Audited	Audited
I. Income					
Revenue from operations	15,871.72	16,110.59	13,322.98	61,046.66	53,418.48
Other income	65.67	83.12	75.53	371.36	274.85
Total income	15,937.39	16,193.71	13,398.51	61,418.02	53,693.33
II. Expenses					
Cost of raw materials consumed	3,807.50	3,922.84	2,918.55	14,467.76	11,900.69
Purchase of traded goods	132.60	199.37	160.48	747.39	746.09
Changes in inventories of material-in-progress and traded goods	104.01	(104.08)	34.29	(200.10)	(55.62)
Employee benefits expense	2,727.39	2,801.71	2,370.32	10,779.14	9,913.52
Finance costs	667.04	682.12	608.95	2,608.81	2,238.82
Depreciation and amortisation expense	1,777.34	1,740.87	1,511.44	6,723.78	5,683.92
Other expenses	6,044.44	6,163.14	5,286.30	23,445.31	19,962.45
Total expenses	15,260.32	15,405.97	12,890.33	58,572.09	50,389.87
III. Profit before exceptional items and tax (I - II)	677.07	787.74	508.18	2,845.93	3,303.46
IV. Exceptional items (Refer Note 7 and 8)	-	247.51	120.00	247.51	120.00
V. Profit before tax (III- IV)	677.07	540.23	388.18	2,598.42	3,183.46
VI. Tax expense					
Current tax expense	290.09	157.64	113.26	870.33	865.84
Deferred tax (credit)/ expense	(107.64)	(27.87)	18.65	(212.72)	(21.47)
Total tax expense	182.45	129.77	131.91	657.61	844.37
VII. Profit for the period/ year (V - VI)	494.62	410.46	256.27	1,940.81	2,339.09
VIII. Other comprehensive income/ (loss)					
a) Items that will not be reclassified to profit or loss	(635.34)	(746.92)	(622.10)	(868.32)	(530.37)
b) Income tax relating to items that will not be reclassified to profit or loss	86.24	113.54	71.29	102.46	64.97
Total other comprehensive income/ (loss), net of tax	(549.10)	(633.38)	(550.81)	(765.86)	(465.40)
IX.Total comprehensive income/ (loss), net of tax for the period/ year (VII + VIII)	(54.48)	(222.92)	(294.54)	1,174.95	1,873.69
Paid-up equity share capital (par value of INR 2 each fully paid)	1,319.69	1,319.69	1,319.69	1,319.69	1,319.69
Other equity				21,388.57	20,797.09
Earnings per equity share (par value of INR 2 each) (not annualised)					
i) Basic (in INR)	0.75	0.62	0.39	2.94	3.54
ii) Diluted (in INR)	0.75	0.62	0.39	2.94	3.54

See accompanying notes to the standalone results

Notes:

1 Statement of Assets and Liabilities as at March 31, 2025

(Figures-INR in million, unless otherwise stated)

Particulars	As at	
	March 31, 2025	March 31, 2024
	Audited	Audited
I. ASSETS		
Non-current assets		
Property, plant and equipment	20,215.50	18,486.08
Right-of-use asset	21,785.09	21,137.97
Capital work-in-progress	1,771.90	905.06
Investment property	0.34	0.34
Intangible assets	1,432.48	1,541.45
Intangible assets under development	760.03	251.16
Financial assets:		
(i) Investments	6,236.57	6,645.18
(ii) Others financial assets	1,763.58	1,556.35
Deferred tax assets (Net)	1,189.78	866.35
Assets for current tax (Net)	232.98	237.94
Other non-current assets	1,050.06	917.56
TOTAL (A)	56,438.31	52,545.44
Current assets		
Inventories	2,888.72	2,630.03
Financial assets:		
(i) Investments	561.51	973.77
(ii) Trade receivables	707.50	584.00
(iii) Cash and cash equivalents (includes fixed deposits)	548.09	488.77
(iv) Bank balances other than cash and cash equivalents	467.03	228.35
(v) Other financial assets	2.54	0.10
Other current assets	1,206.50	945.87
TOTAL (B)	6,381.89	5,850.89
TOTAL ASSETS = (A + B)	62,820.20	58,396.33
II. EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,319.69	1,319.69
Other equity	21,388.57	20,797.09
TOTAL EQUITY (A)	22,708.26	22,116.78
Liabilities		
Non-current liabilities		
Financial liabilities:		
(i) Borrowings	2,565.00	1,980.00
(ii) Lease liabilities	23,794.09	22,748.73
(iii) Other financial liabilities	18.00	12.50
Other non-current liabilities	220.00	-
TOTAL (B)	26,597.09	24,741.23
Current liabilities		
Financial Liabilities:		
(i) Borrowings	680.98	95.00
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	403.10	351.75
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	5,527.82	4,777.44
(iii) Other payables	134.47	107.40
(iv) Lease liabilities	2,725.50	2,547.82
(v) Other financial liabilities	2,284.80	2,275.36
Short-term provisions	516.36	485.81
Other current liabilities	1,241.82	897.74
TOTAL (C)	13,514.85	11,538.32
TOTAL EQUITY AND LIABILITIES = (A+B+C)	62,820.20	58,396.33

(Figures-INR in million, unless otherwise stated)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
	Audited	Audited
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	2,598.42	3,183.46
Adjustments for:		
Depreciation and amortisation expense	6,723.78	5,683.92
Gain on sale/ mark to market of current investments (net) designated at FVTPL	(58.78)	(55.22)
Liability no longer required written back	(115.65)	(16.06)
Loss on disposal/ discard of property, plant and equipment (net)	142.89	148.54
Provision for diminution in the value of investment in subsidiary	247.51	120.00
Interest income on bank deposits	(36.42)	(80.24)
Share based payment expense	197.11	172.20
Provision for doubtful debts	-	35.29
Interest Income on security deposits	(72.73)	(68.04)
Sundry balances written off	96.63	9.90
Finance costs	2,608.81	2,238.82
Operating profit before working capital changes	12,331.57	11,372.57
Adjustments for :		
(Increase) in trade receivables	(220.14)	(263.24)
(Increase) in other assets	(493.15)	(205.31)
(Increase) in inventories	(258.70)	(927.49)
Increase in trade payables	801.74	908.69
Increase in other liabilities	759.04	109.71
Cash generated from operating activities	12,920.36	10,994.93
Income tax paid (net of refunds)	(866.00)	(896.38)
A) Net cash generated from operating activities	12,054.36	10,098.55
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment and intangibles	(7,193.56)	(8,096.62)
Payment for acquiring right-of-use assets	(126.48)	(121.06)
Proceeds from sale of property, plant and equipment	52.56	50.45
Interest received on bank deposit	33.98	89.94
(Investment in)/ Maturity of bank deposits not held as cash and cash equivalents	(254.51)	1,945.73
Redemption of mutual funds (net)	471.03	306.76
Cash outflow on investment in subsidiaries and associates	(656.23)	(436.06)
Cash outflow on other investments	(10.65)	(25.44)
B) Net cash used in investing activities	(7,683.86)	(6,286.30)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long-term borrowings	1,000.00	2,100.00
Repayment of long-term borrowings	(82.50)	(25.00)
Proceeds from short-term borrowings (net)	253.48	-
Dividend paid on equity shares	(788.95)	(790.14)
Repayment of lease liabilities	(4,505.98)	(4,134.03)
Treasury share purchased during the period	-	(594.48)
Proceeds from exercise of shares held by ESOP trust	0.79	0.06
Finance cost paid	(188.02)	(33.08)
C) Net cash used in financing activities	(4,311.18)	(3,476.67)
Net increase in cash and cash equivalents (A+B+C)	59.32	335.58
Add: Cash and cash equivalents as at beginning of the year	488.77	153.19
Cash and cash equivalents as at end of the year	548.09	488.77

Components of cash and cash equivalents:

Balances with scheduled banks in		
- Current accounts	27.28	128.65
- Unpaid dividend accounts *	1.08	1.02
- Deposits with original maturity of less than 3 months	363.10	237.99
Cheques in hand	0.07	0.01
Cash-in-hand	156.56	121.10
Cash and cash equivalents in cash flow statement:	548.09	488.77

* Includes INR 1.08 million (as at March 31, 2024 INR 1.02 million) as unpaid dividend account and is restrictive in nature.

- 3 The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 14, 2025. The statutory auditor's report on review of standalone financial results for the quarter and audit of standalone financial results for the year ended March 31, 2025 is being filed with the BSE Limited and National Stock Exchange of India Limited. For more details on standalone financial results, visit Investors section of our website at www.jubilantfoodworks.com and Financial Results at Corporates Section of www.nseindia.com and www.bseindia.com.
- 4 These standalone financial results have been prepared in accordance with the recognition and measurement principles as laid down in the Indian Accounting Standards (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time, to the extent applicable.
- 5 Segment Reporting: The Company's business activity falls within a single business segment i.e. Food and Beverages in terms of Ind AS 108 on Segment Reporting.
- 6 The figures for the quarter ended March 31, 2025 and the corresponding quarter ended in the previous year, as reported in these standalone financial results, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the relevant financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
- 7 During the quarter ended December 31, 2024 and year ended March 31, 2025, the management has recorded an impairment charge of INR 247.51 million on the investment in associate company namely, Hashtag Loyalty Private Limited, on account of discontinuance of operations.
- 8 The Company has investment in its wholly owned subsidiary viz Jubilant FoodWorks Lanka (Private) Limited (JFLPL) having operations in Sri Lanka. During the quarter and year ended March 31, 2024, the management had recorded an impairment charge of INR 120.00 million which is shown under exceptional items.
- 9 The Board of Directors of the Company has recommended a dividend of INR 1.2 per equity share of INR 2/- each fully paid up for the financial year 2024-25, subject to approval of the shareholders at the ensuing Annual General Meeting.

**For and on behalf of the Board of Directors of
JUBILANT FOODWORKS LIMITED**

SHYAM Digitally signed
by SHYAM
SUNDER SUNDER BHARTIA
Date: 2025.05.14
15:19:35 +05'30'
BHARTIA

SHYAM S. BHARTIA
CHAIRMAN & DIRECTOR
DIN No. 00010484

Place: Noida

Date: May 14, 2025

Footnotes:

a) "The Company" stands for Jubilant FoodWorks Limited.