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accounts@apexfrozenfoods.com
CIN: L15490AP2012PLC080067

Date: 01st February, 2025.

To
The General Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited,
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai- 400001.
Scrip Code: 540692

To
The General Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Plot No C/1, G Block,
BandraKurla Complex,
Bandra (East), Mumbai - 400 051.
Scrip Symbol: APEX

Dear Sir,

Sub: Integrated Filing (Financial) for the quarter ended December 31, 2024 - reg.
Scrip Code: 538922

Pursuant to SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 dated 2nd January, 2025, please find attached the Integrated Filing (Financial) for the quarter ended 31st December, 2024.

Request you to take the above information on record.

Thanking you,

Yours Faithfully,
For Apex Frozen Foods Limited

Murthy
K Satyanarayana Murthy
Executive Chairman
DIN 05107525
Encl: a/a



Independent Auditor's Limited Review Report on the Unaudited Financial Results of Apex Frozen Foods Limited for the Quarter and nine months ended 31st December 2024 pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors
Apex Frozen Foods Limited,
Kakinada.

We have reviewed the accompanying Statement of unaudited financial results ("the Statement") of **APEX FROZEN FOODS LIMITED ("The Company")** for the quarter and nine months ended 31st December 2024, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation").

The Company's Management is responsible for the preparation of the statement, 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, and in compliance with the regulation 33 of the Listing regulation and read with relevant rules issued thereunder and other accounting principles generally accepted in India. The statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results read with notes thereon, prepared in accordance with the Indian Accounting Standards as specified under Section 133 of the Companies Act, 2013 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Padmanabhan Ramani & Ramanujam
Chartered Accountants
Firm Registration No: 002510S

P. Ramanujam



Ranga Ramanujam P
Partner
Membership No: 022201
UDIN:25022201BMHXYU1472

Place: Kakinada
Date: 1 February 2025

(₹ In Lakhs except earnings per share Basic and Diluted)

Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December 2024

| S.No. | Particulars | Quarter Ended | | | Nine Months Ended | Nine Months Ended | Year Ended |
|-------|---|------------------|------------------|------------------|-------------------|-------------------|------------------|
| | | 31-12-2024 | 30-09-2024 | 31-12-2023 | 31-12-2024 | 31-12-2023 | 31-03-2024 |
| | | (UnAudited) | (UnAudited) | (UnAudited) | (UnAudited) | (UnAudited) | (Audited) |
| 1 | Income: | | | | | | |
| | (a) Revenue from Operations (Ref Note No.4) | 23,072.89 | 19,952.21 | 14,810.13 | 61,623.62 | 64,246.25 | 80,410.32 |
| | (b) Other Income | 233.20 | 65.68 | 52.47 | 337.96 | 169.80 | 318.84 |
| | Total Income | 23,306.09 | 20,017.89 | 14,862.60 | 61,961.58 | 64,416.05 | 80,729.16 |
| 2 | Expenses: | | | | | | |
| | a) Cost of Materials Consumed | 15,282.09 | 15,202.30 | 12,425.97 | 43,398.85 | 47,238.06 | 58,030.97 |
| | b) Changes in inventories of Finished Goods & Biological assets | 2,279.21 | (547.80) | (2,759.85) | 1,548.10 | (2,519.01) | (1,759.54) |
| | c) Employee benefits Expense | 1,070.77 | 1,091.28 | 1,371.99 | 3,283.62 | 4,094.34 | 5,451.13 |
| | d) Finance Costs | 278.73 | 283.89 | 192.57 | 790.25 | 764.90 | 1,005.85 |
| | e) Depreciation and Amortisation Expense | 371.18 | 382.16 | 344.78 | 1,128.33 | 1,390.02 | 1,481.76 |
| | f) Other Expenses | 4,045.28 | 3,811.41 | 2,927.62 | 11,534.44 | 11,442.90 | 14,563.27 |
| | Total Expenses | 23,327.26 | 20,223.24 | 14,503.08 | 61,683.59 | 62,411.21 | 78,773.44 |
| 3 | Profit / (Loss) before exceptional items and Tax (1-2) | (21.17) | (205.35) | 359.52 | 277.99 | 2,004.84 | 1,955.72 |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit / (Loss) before Tax (3-4) | (21.17) | (205.35) | 359.52 | 277.99 | 2,004.84 | 1,955.72 |
| | Tax Expense | | | | | | |
| 6 | Current Tax | 91.00 | (90.00) | 140.38 | 126.00 | 554.51 | 308.16 |
| 7 | Deferred Tax | (89.93) | 51.62 | (78.27) | (39.21) | (45.61) | 187.64 |
| 8 | Total Tax Expenses (6+7) | 1.07 | (38.38) | 62.11 | 86.79 | 508.90 | 495.80 |
| 9 | Net Profit for the period (5-8) | (22.24) | (166.97) | 297.41 | 191.20 | 1,495.94 | 1,459.92 |
| 10 | Other Comprehensive Income (net of tax expense) | - | - | - | - | - | 30.67 |
| 11 | Total comprehensive income for the period (9+10) | (22.24) | (166.97) | 297.41 | 191.20 | 1,495.94 | 1,490.60 |
| 12 | Paid-up Equity share capital (Equity Shares of ₹ 10 each) | 3,125.00 | 3,125.00 | 3,125.00 | 3,125.00 | 3,125.00 | 3,125.00 |
| 13 | Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | | | | | | |
| 14 | Earnings per share of ₹ 10/- each (not annualised) | | | | | | |
| | a) Basic (₹) | (0.07) | (0.53) | 0.95 | 0.61 | 4.79 | 4.67 |
| | b) Diluted (₹) | (0.07) | (0.53) | 0.95 | 0.61 | 4.79 | 4.67 |

Place : Kakinada

Date : 01-02-2025



For Apex Frozen Foods Limited

Murthy

K. Satyanarayana Murthy
Executive Chairman
DIN No.05107525

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1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the respective meetings held 01st February 2025.
2. There is only a reportable segment i.e Shrimp processing as envisaged in IND AS 108 on Operating Segments and information pertaining to segment is not applicable to the company. This is consistent with the internal reporting of Chief Operating Decision Maker.
3. The company doesn't have any investments in subsidiary / associate / Joint Venture Companies as on 31-12-2024. Hence, preparation of consolidated financial statements is not applicable.
4. The revenue from operations includes Export benefits of ₹ 1,317.57 Lakhs for the quarter ended December, 2024 (October -December 2024), ₹ 1,128.23 Lakhs for the quarter ended September 2024(July - September 2024) ₹ 781.28 Lakhs for the quarter ended December 2023 (October-December 2023) , ₹ 3,455.14 Lakhs for the Nine Months ended December,2024 (April- December 2023), ₹ 3,423.74 Lakhs for the Nine Months ended December 2023(April- December 2023), ₹ 4,334.15 for the year ended March 2024 (April 2023-March2024).
5. Figures for the previous periods have been re-grouped wherever necessary.

Date: 01-02-2025
Place: Kakinada



By The Order of the Board
For Apex Frozen Foods Limited


K. Satyanarayana Murthy
Executive Chairman
DIN No. 05107525

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

: Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (APPLICABLE ONLY FOR HALF-YEARLY FILINGS I.E., 2ND AND 4TH QUARTER): Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED SEPARATELY) (APPLICABLE ONLY FOR ANNUAL FILING I.E., 4TH QUARTER): Not Applicable