



10th February ,2025

To The Manager- Listing Department, **The National Stock Exchange of India Limited** Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai- 400051.

Scrip Code/Symbol: EIFFL

Dear Sir/Ma'am,

Sub: Integrated Filing (Financial) for Quarter and nine months ended 31st December 2024.

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with NSE Circular No. NSE/CML/2025/02 dated 2nd January, 2025, the Integrated Filing (Financial) for the quarter and nine-months ended 31st December, 2024 is enclosed herewith.

This is for your information and records.

Thanking you.

You're faithfully,

For EURO INDIA FRESH FOODS LIMITED

NEHA OSWAL Digitally signed by NEHA OSWAL Date: 2025.02.10 14:52:18 +05'30'

NEHA OSWAL (Company Secretary & Compliance Officer) Membership No-A44077

Encl: as above

An ISO 22000 : 2005 Certified Company CIN : L15400GJ2009PLC057789 Corporate Office : 501, 5th Floor, The Summit Business Bay, Andheri Kurla Road, Near Cinemax Theater, Andheri (E), Mumbai - 400 059 Tel No.: 022-26841 800, 26841900

 Factory : A-22/1, Ichchhapore G.I.D.C., Bhatpore, Hazira Magdalla Road, Surat - 394 510. Tel No.: (0261) 291 3021, 291 3041

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 Toll Free : 1000 233 00911

R P VIDANI & CO.

Chartered Accountants

C-603, Saint Park Society, Near Gujarat Gas Circle, Adajan, Surat – 395 009 Mobile No. : 90162 24924 email :<u>rushividani@gmail.com</u>

Limited Review Report on Unaudited Quarterly Standalone Financial Results and Standalone Year-to-date Results of Euro India Fresh Foods Limited

То

The Board of Directors Euro India Fresh Foods Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s Euro India Fresh Foods Limited** ("the Company") for the quarter ended 31st December, 2024 and year to date results for the period 01st April 2024 to 31st December 2024 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 financial 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 provide 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 prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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 R P VIDANI & CO

Chartered Accountants Firm Registration No. : 137610W

CA Rushi P Vidani Proprietor Membership No. : 156047



Surat, 10th February 2025 VDIN :- 25156047BMLZXI9817





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	Regd Office: PLOT NO. A 22/1 G. Email : cs@euroIndlafoods.c			111			
	Email: cs@euroindiaroods.c	om, website.www.euro	mulaiobus.com			/Rs In ta	khs except EPS
	Statement of Standalone Unaudited Financia	als Results for the O	uarter Ended	December 3	1 2024	(113.117.04	and encept to a
Sr. No.	Particulars			31-Dec-23	31-Dec-24	And the second second second second	Year Ended 31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	INCOME	Underten					
	Revenue from operations	4,778	3,272	3,011	10,875	8,488	11,12
	Other Income	(2)	11	3	11	21	1
	Total Income	4,776	3,283	3,014	10,886	8,509	11,14
11	Expenses						
	(a) Cost of materials consumed	2,477	1,588	2,126	6,008	5,757	7,44
	(b) Purchase of traded goods	1,151	416		1,567		-
	(c) Changes in inventories of finished goods, work in progress & stock in trade	(65)	126	(234)	(82)	(429)	(50
	(d) Employee benefits expense	180	185	158	544	440	60
	(e) Finance Cost	98	93	95	284	273	36
	(f) Depreciation and amortisation expense	70	70	71	208	210	28
	(g) Other Expenses	655	702	690	1,993	2,025	2,70
	Total Expenses	4,566	3,180	2,906	10,523	8,275	10,83
111	Profit/(Loss) before exceptional items and tax	210	104	108	363	234	30
	Exceptional items		-	-			-
IV	Profit/(Loss) before tax	210	104	108	363	234	30
V	Tax Expense						
	(a) Current Tax	35	26	-	61	-	9
	(b) Deferred Tax			-	-	-	
	(c) MAT Credit Availed		-	-		-	-
	(d) Excess / Short Provision of previous years	-	-	-		-	
VI	Total Tax Expenses	35	26	-	61		1
VII	Profit/(Loss) for the period from continuing operations	175	78	108	303	234	21
X	Profit/(Loss) from discontinuing operations (after tax)	-	-	-			-
х	Profit/(Loss) for period	175	78	108	303	234	21
XI	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss	2	4	1	9	2	
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
в	(i) Items that will be reclassified to profit or loss	-	-	-			
	(ii)Income tax relating to items that will be reclassified to profit or loss	-	-	-			-
XII	Total Comprehensive Income for the period (Comprising Profit/(Loss) and						
	Other comprehensive Income for the period)	178	82	109	311	236	21
	Details of equity share capital						
	Paid up equity share capital	2,480	2,480	2,480	2,480	2,480	2,48
	Face value of equity share capital (Face Value Rs.10/-)	10	10	10	10	10	1
XIV	Earnings per equity share (for discontinued & continuing operation)						
	(i) Basic earnings (loss) per share (In Rs.)	0.71	0.32	0.43	1.22	0.94	0.8
	(ii) Diluted earnings (loss) per share (In Rs.)	0.71	0.32	0.43	1.22	0.94	0.8

Date: February 10, 2025 Place: Surat



For Euro India Fresh Foods Limited

M.J. Impon

Manharbhai Sanspara Chairman and MD DIN: 02623366



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NOTES forming part of Financial Results:

- [1] The above Unaudited Standalone Financial Results for the Quarter and Nine Month ended December 31, 2024, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their Meeting held on Monday, February 10th 2025, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- [2] The above Financials Results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, and relevant amendment rules issued thereafter.
- [3] The Statutory Auditor has carried out a Limited Review of the Financial Results for the Quarter and Nine Months ended December 31, 2024.
- [4] The figures for the Quarter ended on December 31, 2024, are the balancing figures between the Unaudited figures in respect of the Nine Months ended December 31, 2024, and the published unaudited figures for the Quarter ended September 30, 2024, which were subjected to Limited Review Report.
- [5] Earnings per share have been calculated on the weighted average of the Share Capital outstanding during the period/year.
- [6] The Company is not having any subsidiary, associate, or joint venture; therefore, it has prepared only standalone results, as the consolidation requirement is not applicable to the Company.
- [7] The Company has evaluated its operating segments in accordance with Ind AS 108 and has concluded the same to be a single operating segment.
- [8] The aforesaid Financial Results are available on the website of the Company at www.eurofreshfoods.com and also available on the website of the National Stock Exchange of India Limited at www.nseindia.com.

For and on behalf of Board of Directors of Euro India Fresh Foods Limited

M-J-lunnay

Mr. Manhar Jivanbhai Sanspara Chairman and Managing Director DIN: 02623366



Date: 10th February, 2025 Place: Surat

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B. <u>STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE,</u> <u>PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.- Not Applicable</u>

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

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for halfyearly 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 Filling i.e., 4th quarter)-Not Applicable.

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