



Best Quality Best Taste



Manufacturer of Potato Chips, Extruded Products,  
Namkeen, Juices & Packaged Drinking Water

November 14, 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**

**Subject:** Outcome of Board Meeting held on 14<sup>th</sup> November, 2025.

**Ref. No.:** Regulation 30 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

**Respected Sir/ Madam,**

This is to inform you that under regulation 30 of SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015, the meeting of Board of Directors of the Company held on Friday, November 14, 2025 at 05.00 p.m. at its registered Office situated at Plot No. A-22/1, G.I.D.C., Ichhapore, Surat – 394510, inter alia transacted the following business:

1. Considered and approved unaudited financial results along with Limited Review Report for the Quarter/half year ended September 30, 2025.
2. Took note on the Internal Audit Report for the Quarter ended as on September 30, 2025.
3. Took note of Quarterly Compliance Reports for the Quarter ended September 30, 2025.

Pursuant to the Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we enclose the following:

- (i) Unaudited Financial Results along with Limited Review Report for the Quarter/Half Year ended September 30, 2025.

The said financial results were duly reviewed and recommended by the Audit Committee in its meeting held today i.e. Friday, 14<sup>th</sup> November, 2025.

The Board Meeting concluded at 8:30 P.M.

Kindly take the above information on your record.

Thank You.

Yours Faithfully.

For **EURO INDIA FRESH FOODS LIMITED.**

JYOTI DARSHAN  
CHAUHAN

Digitally signed by JYOTI  
DARSHAN CHAUHAN  
Date: 2025.11.14  
20:38:44 +05'30'

**JYOTI D. CHAUHAN**  
**(Company Secretary & Compliance Officer)**

**Place:** Surat

**Encl:** As Above.



**Best Quality Best Taste**



**Manufacturer of Potato Chips, Extruded Products, Namkeen, Juices & Packaged Drinking Water**

**Unaudited Financial Results for the Quarter and Six Months ended September 30, 2025**

Sr. No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	<b>INCOME</b>						
	Revenue from operations						
	Other Income	3,247	3,117	3,272	6,364	6,097	14,374
	<b>Total Income</b>	<b>2</b>	<b>6</b>	<b>11</b>	<b>7</b>	<b>13</b>	<b>28</b>
II	<b>Expenses</b>	<b>3,249</b>	<b>3,123</b>	<b>3,283</b>	<b>6,372</b>	<b>6,110</b>	<b>14,401</b>
	(a) Cost of materials consumed						
	(b) Purchase of Traded Goods	2,425	2,180	1,588	4,605	3,531	7,248
	(c) Changes in inventories of finished goods, work in progress & stock in trade	-	-	416	-	416	2,520
	(d) Employee benefits expense	(246)	(165)	126	(411)	(17)	(60)
	(e) Finance Cost	178	181	185	359	364	689
	(f) Depreciation and amortisation expense	95	104	93	199	187	369
	(g) Other Expenses	79	78	70	158	138	276
	<b>Total Expenses</b>	<b>809</b>	<b>699</b>	<b>702</b>	<b>1,508</b>	<b>1,338</b>	<b>2,637</b>
III	<b>Profit/(Loss) before exceptional items and tax</b>	<b>3,339</b>	<b>3,077</b>	<b>3,180</b>	<b>6,417</b>	<b>5,957</b>	<b>13,679</b>
	Exceptional items	(90)	46	104	(45)	153	722
IV	<b>Profit/(Loss) before tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
V	<b>Tax Expense</b>	<b>(90)</b>	<b>46</b>	<b>104</b>	<b>(45)</b>	<b>153</b>	<b>722</b>
	(a) Current Tax						
	(b) Deferred Tax	26	13	26	-	-	170
	(c) MAT Credit Available	-	-	-	-	-	(8)
	(d) Excess / Short Provision of previous years	-	-	-	-	-	-
VI	<b>Total Tax Expenses</b>	<b>26</b>	<b>13</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>162</b>
VII	<b>Profit/(Loss) for the period from continuing operations</b>	<b>(116)</b>	<b>33</b>	<b>78</b>	<b>(45)</b>	<b>153</b>	<b>560</b>
IX	<b>Profit/(Loss) from discontinuing operations (after tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
X	<b>Profit/(Loss) for period</b>	<b>(116)</b>	<b>33</b>	<b>78</b>	<b>(45)</b>	<b>153</b>	<b>560</b>
XI	<b>Other Comprehensive Income</b>	<b>(13)</b>	<b>1</b>	<b>4</b>	<b>(12)</b>	<b>6</b>	<b>15</b>
A	(i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
B	(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	<b>Total Comprehensive Income for the period (Comprising Profit/(Loss) and Other comprehensive Income for the period)</b>	<b>(129)</b>	<b>34</b>	<b>82</b>	<b>(57)</b>	<b>159</b>	<b>571</b>
XIII	<b>Details of equity share capital</b>						
	Paid up equity share capital	2,480	2,480	2,480	2,480	2,480	2,480
	Face value of equity share capital (Face Value Rs.10/-)	10	10	10	10	10	10
XIV	<b>Earnings per equity share (for discontinued &amp; continuing operation)</b>						
	(i) Basic earnings (loss) per share (In Rs.)	(0.47)	0.13	0.32	(0.18)	0.62	2.26
	(ii) Diluted earnings (loss) per share (In Rs.)	(0.47)	0.13	0.32	(0.18)	0.62	2.26

Date : November 14, 2025  
Place : Surat

For Euro India Fresh Foods Limited

Manharbhai Sanspara  
Chairman and MD  
DIN: 02623366





Statement of Assets and Liabilities			
Particulars	Audited As at 30-Sep-25	Audited As at 31-Mar-25	
<b>ASSETS</b>			
<b>Non- Current Assets</b>			
Property, Plant and Equipment	2,639	2,764	
Intangible Assets	1	1	
Right of Use Assets	999	57	
Capital Work In Progress	710	487	
<b>Financial Assets</b>			
(i) Investments	181	24	
(ii) Other Financial Assets	69	59	
(iii) Other Non Current Assets	50	50	
<b>Sub Total - Non- Current Assets</b>	<b>4,650</b>	<b>3,441</b>	
<b>Current Assets</b>			
Inventories	7,669	7,278	
<b>Financial Assets</b>			
(i) Trade Receivables	1,845	1,677	
(ii) Cash and cash equivalents	130	34	
(iii) Loans		3	
(iv) Other Financial Assets	70	154	
(v) Other Current Assets	991	305	
<b>Sub Total - Current Assets</b>	<b>10,704</b>	<b>9,451</b>	
<b>TOTAL ASSETS</b>	<b>15,353</b>	<b>12,892</b>	
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	2,480	2,480	
(b) Other Equity	4,706	4,761	
<b>Sub Total - Equity</b>	<b>7,186</b>	<b>7,241</b>	
<b>LIABILITIES</b>			
<b>Non Current Liabilities</b>			
<b>Financial Liabilities</b>			
(i) Borrowings	1,809	795	
(ii) Provisions	40	42	
(iii) Deferred Tax Liabilities	262	262	
<b>Sub Total - Non- Current Liabilities</b>	<b>2,110</b>	<b>1,099</b>	
<b>Current Liabilities</b>			
<b>Financial Liabilities</b>			
(i) Borrowings	3,344	3,402	
(ia) Lease Liabilities	957		
(ii) Trade Payables			
- Due to micro enterprises and small enterprises	408	397	
- Due to creditors other than micro enterprises and small enterprises	624	349	
(iii) Other Financial Liabilities	500	155	
Provisions	104	106	
Other Current Liabilities	119	142	
<b>Sub Total - Current Liabilities</b>	<b>6,057</b>	<b>4,551</b>	
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>15,353</b>	<b>12,892</b>	

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**Notes:**

- The above unaudited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on September 14, 2025. The above results have been subjected to "limited review" by the statutory auditors of the Company. The unaudited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
- The above results, which have been audited by the Statutory Auditors of the Company, are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, have been reviewed by the Audit Committee and Directors of the Company at their meeting held on November 14, 2025.
- The financial results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- The Company has evaluated its operating segments in accordance with Ind AS 108 and has concluded the same to be a single operating segment.
- Previous period figures have been regrouped / reclassified wherever necessary, to conform to current period's classification.
- For the new lease (Plot No. 10 Degam) commencing in the quarter ending September 2025, the lease liability and right-of-use asset have been duly recognized but the related interest and amortization have been capitalized since the unit is still in its pre-production phase.
- The figures for the quarter ended 30 September 2025 the balancing figures between the unaudited figures between the Unaudited figures in respect of the Half Year ended September 30, 2025 and the published unaudited figures for the quarter ended June 30, 2025 which were subject to limited review

For Euro India Fresh Foods Limited

*M. N. Sanspara*

Date : November 14, 2025  
Place : Surat

Manharbhai Sanspara  
Chairman and MD  
DIN: 02623366



**EURO INDIA FRESH FOODS LIMITED**

CIN: L15400GJ2009PLC057789

**Standalone Cash Flow Statement for the half year ended September 30, 2025**

Particulars	(Amount in Lacs) Half Year ended, September 30,2025
<b>Cash flow from operating activities</b>	
Profit Before Tax from Continuing Operations	(45)
Profit Before Tax	(45)
Non-cash Adjustment to Profit Before Tax:	
Depreciation, amortization and Impairment on continuing operation	158
Finance Cost	199
Loss/(profit) on sale of fixed assets	(1)
Interest income and Dividend Income	(2)
Operating profit before working capital changes	308
<b>Movements in working capital:</b>	
Increase/(decrease) in trade payables	287
Increase/(decrease)in other current liabilities	1,282
Decrease/(increase) in trade receivables	(168)
Decrease/(increase) in inventories	(391)
Decrease/(increase) in Short Term Borrowings	(58)
Decrease/(increase) in short-term loans and advances	(676)
Cash generated from/(used in) operations	584
Direct taxes paid (net of refunds)	(8)
<b>Net cash flow from/(used in) operating activities (A)</b>	576
<b>Cash flow from investing activities</b>	
Purchase of Property, Plant and Equipment, intangible assets and CWIP	(1,200)
Proceeds from sale of Property, Plant and Equipment	3
Purchase of Shares	(168)
Increase/ Decrease in Investments in bank deposits	68
Interest and Dividend Income	2
<b>Net cash flow from/(used in) investing activities (B)</b>	(1,295)
<b>Cash flow from financing activities</b>	
Proceeds from long-term borrowings	1,014
Interest paid	(199)
<b>Net cash flow from/(used in) in financing activities (C)</b>	815
<b>Net increase/(decrease) in cash and cash equivalents (A+B+ C)</b>	96
Cash and cash equivalents at the beginning of the year	34
<b>Cash and cash equivalents at the end of the year</b>	130





**Components of cash and cash equivalents**

Cash on hand

With banks

In current account

**Total cash and cash equivalents (Note No.12)**

73

57

130

Significant accounting policies

1

The Cash Flow Statement has been prepared using the Indirect Method.

**For and on behalf of the Board of Directors**

M. N. Sanspara

**Manharbhai Sanspara****Chairman and MD****DIN: 02623366**

Place: Surat

Date: November 14, 2025

# R P VIDANI & CO.

Chartered Accountants

C-603, Saint Park Society, Near Gujarat Gas Circle, Adajan, Surat – 395 009

Mobile No. : 90162 24924 email : [rushividani@gmail.com](mailto:rushividani@gmail.com)

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

To  
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 for the period ended 30<sup>th</sup> September, 2025.

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

*R. P. Vidani*

CA Rushi P Vidani

Proprietor

Membership No. : 156047



Surat, 14<sup>th</sup> November 2025

UDIN: 25156047BmmABS6623