



Best Quality Best Taste



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

February 13, 2024

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 13th February, 2024.

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 Thursday, February 13, 2024 at 02.00 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 ended December 31, 2023.
2. Took note on the Internal Audit Report for the Quarter ended as on December 31, 2023.
3. Took note of Quarterly Compliance Reports for the Quarter ended December 31, 2023.

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 ended December 31, 2023; and

The Board Meeting concluded at 03:00 P.M.

Kindly take the above information on your record.

Thank You.

Yours Faithfully.

For **EURO INDIA FRESH FOODS LIMITED.**

JAVANIKA N. GANDHARVA
(Company Secretary & Compliance Officer)
Place: Surat



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

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 31st December, 2023.

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, 13th February 2024

UDIN: 24156047BK6UYL3263



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

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EURO INDIA FRESH FOODS LIMITED

CIN: L15400GJ2009PLC057789

Regd Office: PLOT NO. A 22/1 G.I.D.C. ICHHAPORE SURAT Surat GJ 394510 IN

Email : cs@euroindiafoods.com, Website: www.euroindiafoods.com

(Rs. In Lakhs except EPS)

Statement of Standalone Unaudited Financials Results for the Quarter Ended December 31, 2023

Sr. No.	Particulars	Quarter Ended			Nine Months ended		Year Ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	INCOME						
	Revenue from operations	3,011	2,689	3,334	8,488	10,813	14,297
	Other Income	3	14	6	21	11	12
	Total Income	3,014	2,703	3,340	8,509	10,824	14,309
II	Expenses						
	(a) Cost of materials consumed	2,126	1,786	2,260	5,757	7,276	9,744
	(b) Changes in inventories of finished goods, work in progress & stock in trade	(234)	(134)	(164)	(429)	(367)	(493)
	(c) Employee benefits expense	158	144	160	440	456	625
	(d) Finance Cost	95	91	92	273	254	341
	(e) Depreciation and amortisation expense	71	70	72	210	213	281
	(f) Other Expenses	690	664	890	2,025	2,900	3,640
	Total Expenses	2,906	2,621	3,310	8,275	10,731	14,138
III	Profit/(Loss) before exceptional items and tax	108	82	30	234	93	171
	Exceptional items	-	-	-	-	-	-
IV	Profit/(Loss) before tax	108	82	30	234	93	171
V	Tax Expense						
	(a) Current Tax	-	-	-	-	-	45
	(b) Deferred Tax	-	-	-	-	-	5
	(c) MAT Credit Availed	-	-	-	-	-	-
	(d) Excess / Short Provision of previous years	-	-	-	-	-	-
VI	Total Tax Expenses	-	-	-	-	-	50
VII	Profit/(Loss) for the period from continuing	108	82	30	234	93	121
IX	Profit/(Loss) from discontinuing operations (after tax)	-	-	-	-	-	-
X	Profit/(Loss) for period	108	82	30	234	93	121
XI	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss	1	1	(3)	2	1	(1)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0
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	Total Comprehensive Income for the period (Comprising Profit/(Loss) and Other comprehensive Income for the period)	109	82	27	236	94	120
XIII	Details of equity share capital						
	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	Earnings per equity share (for discontinued &						
	(i) Basic earnings (loss) per share (In Rs.)	0.43	0.33	0.12	0.94	0.38	0.49
	(ii) Diluted earnings (loss) per share (In Rs.)	-	-	-	-	-	-

For Euro India Fresh Foods Limited

M. J. Jivankar

Manhar Jivanbhai Sanspara
Chairman and Managing Director
DIN: 02623366



Date : February 13, 2024
Place : Surat



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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, 2023, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their Meeting held on Tuesday, February 13, 2024, 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, 2023.
- [4] The figures for the Quarter ended on December 31, 2023, are the balancing figures between the Unaudited figures in respect of the Nine Months ended December 31, 2023, and the published unaudited figures for the Quarter ended September 30, 2023, 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

Manhar Jivanbhai Sanspara

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



Date: February 13, 2024
Place: Surat