



AVEER FOODS LIMITED

A. Statement of Unaudited Financial Results for the Quarter Ended and Nine Months Ended 31st December, 2024

(Rs. In Lakhs)

Sr. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st December, 2024	30th September, 2024	31st December, 2023	31st December, 2024	31st December, 2023	31st March, 2024
I	INCOME FROM OPERATIONS	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	a. Revenue from Operations	2,743.65	2,632.93	2,176.46	8,162.89	7,100.09	9,639.80
	b. Other Income	6.70	2.11	0.22	9.64	0.48	0.60
	Total Income (a+b)	2,750.35	2,635.04	2,176.68	8,172.53	7,100.57	9,640.40
II	EXPENSES						
	a. Cost of Materials Consumed	1,736.50	1,303.09	810.81	4,811.47	4,142.10	5,271.63
	b. Purchase of Stock in trade	-	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(80.77)	192.25	411.27	54.49	(116.03)	270.49
	d. Employees Benefit Expenses	253.98	244.13	214.02	743.13	708.25	975.24
	e. Finance Costs	3.30	4.72	26.05	20.23	98.98	114.62
	f. Depreciation & Amortisation Expenses	83.94	85.77	84.56	254.01	244.33	328.63
	g. Other expenditure	644.67	652.03	610.55	1,923.75	1,904.47	2,554.45
	Total Expenses (a+b+c+d+e+f+g)	2,641.62	2,481.99	2,157.26	7,807.08	6,982.10	9,515.06
III	Profit before tax (I - II)	108.73	153.05	19.42	365.45	118.47	125.34
IV	Tax expense						
	a. Current Tax	23.36	29.28	-	52.64	-	-
	b. Deferred Tax	3.12	(23.37)	-	(20.25)	-	-
	Total Tax Expenses (a+b)	26.48	5.91	-	32.39	-	-
V	Profit (Loss) after tax (III - IV)	82.25	147.14	19.42	333.06	118.47	125.34
VI	Other comprehensive income/(expenses)						
	a. Items that will not be reclassified to Statement of Profit and Loss						
	Remeasurement of net defined benefit plans	-	-	-	-	-	(3.11)
	Tax on above	-	-	-	-	-	-
VII	Other comprehensive loss for the Year	-	-	-	-	-	(3.11)
VIII	Total comprehensive income for the period net of Tax (V + VII)	82.25	147.14	19.42	333.06	118.47	122.23
IX	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	402.83	402.83	402.83	402.83	402.83	402.83
X	Other Equity						1,344.29
XI	Earnings Per Share (EPS)						
	a. Basic and Diluted EPS (Rs)	2.04	3.66	0.48	8.27	2.94	3.11

As per Books of Accounts

Boh
10/02/2025
CA Bharat H Shah
Mem No : 110878



AVEER FOODS LIMITED

Regd. & Corporate Office: Plot 55/A/5 6, Hadapsar Industrial Estate, Near Tata Honeywell, Pune - 411013.

Website: www.aveerfoods.com Email id: contactus@aveerfoods.com Tel: 020-26872095 / 67092095

CIN: U15549PN2019PLC183457

Factory: Plot No. 399 & 400, Village Sanghvi, Taluka Khandala, District Satara - 412801 Tel No.: 9922990065

Plot No. 545/546 Belur Industrial Area, Village Mumigatti, Dharwad - 580011 Tel No.: 083-62001133



Notes:

1) The financial results of the company for the quarter and nine months ended 31st December, 2024 have been prepared in accordance with the Indian Accounting Standards (IND AS) as notified by the Ministry of Corporate Affairs pursuant to section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 (as amended) and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI circular no. CIR/CFD/CDM1/44/2019 dated March 29, 2019 and other accounting principles generally accepted in India.

The above financial results have been reviewed by the Audit committee and approved by the Board of Directors of the Company at their meetings held on 10th February, 2025.

2) The statutory auditors have conducted the limited review of the unaudited financial results of the company for the quarter and for the nine months ended 31st December, 2024 under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. An unmodified limited review report has been issued thereon.

3) The company recognizes its 'Sale of Processed Food items' activity as its only primary business segment. The Chief Operating Decision Maker reviews business performance at an overall company level as one segment. Therefore, there is no reportable segment for the Company as per the requirement of Ind AS 108 "Operating Segments"

4) Previous period figures have been regrouped/reclassified, wherever necessary to conform to the current period's classification.

5) The results for the quarter ended 31st December, 2024 are available on Company's website www.aveerfoods.com and also on the website of BSE Limited at www.bseindia.com where the shares of the Company are listed.

Place- Pune

Date- 10th February, 2025



For Aveer Foods Limited

Bapu Gavhane

Whole Time Director

(DIN-00386217)

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Bharat H Shah

B.Com., FCA

Chartered Accountant

Off. No F28, Sacred World,

Jagtap Chowk, Wanwadi Pune – 411040

(M) 9822541030 e-mail : cabharat.2707@gmail.com

Limited Review Report on Unaudited Financial Results of M/s Aveer Foods Limited for the Quarter and Nine months ended 31st December 2024 pursuant to Regulation 33 of the SEBI [Listing Obligations and Disclosure Requirements] Regulations, 2015.

To
THE BOARD OF DIRECTORS
AVEER FOODS LIMITED

I have reviewed the accompanying **Statement of Unaudited Financial Results** (*the statement*) of **M/s AVEER FOODS LIMITED** (*the Company*) for the Quarter and Nine months ended 31st December, 2024 together with notes thereon being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (LODR) Regulations, 2015 as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. My responsibility is to issue a report on these financial statements based on my review.

I have conducted review of "*the statement*" in accordance with the Standard on Review Engagement (SRE) 2410, "*Review of Interim Financial Information performed by Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that I plan and perform the review to obtain moderate assurances 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. I have not performed an audit and accordingly, I do not express an audit opinion.





Bharat H Shah

B.Com., FCA

Chartered Accountant

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Jagtap Chowk, Wanwadi Pune – 411040

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Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying *Statement*, prepared in accordance with Accounting Standards i.e. Ind AS specified under Section 133 of the Companies Act, 2013 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 read with circular No. CIR/ C-FD/ FAC/ 62/2016 dated 5th July, 2016, CIR/ CFD/ CMD/1/44/2019 dated 29th March, 2019 and CIR/CFD/CMD1/ 80 /2019 dated 19th July, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bharat H Shah & Associates
Chartered Accountants


10/02/2025

CA Bharat H Shah

Proprietor

M. No. 110878

Peer Review No. 015883

FRN 122100W

UDIN: 25110878BMHUZB1120

Date: 10th February, 2025

Place: Pune



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 (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable



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