

GOPAL SNACKS LIMITED

(Formerly known as Gopal Snacks Private Limited)

Regd. Office/Unit 1 - Plot No. G2322-23-24, GIDC, Metoda,
Tal. - Lodhika, Dist - Rajkot - 360021, (Gujarat), India. Ph : 02827 297060
CIN : L15400GJ2009PLC058781
email : info@gopalsnacks.com | www.gopalnamkeen.com



Ref: **GSL/CS/IFF/2024-25**

Date: **11.02.2025**

BSE Limited

Department of Corporate Services,
Pheroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

National Stock Exchange Limited

Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra-Kurla Complex,
Mumbai – 400051

Script code: **544140**

Symbol: **GOPAL**

Sub: Integrated Filing (Financial) as per the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and nine months ended on December 31, 2024

Dear Sir / Madam,

In compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) and SEBI circular bearing reference number SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102- 4 and NSE Circular No. NSE/CML/2025/02 dated January 02, 2025, as amended, from time to time, please find enclosed herewith Integrated Filing (Financial) report for the quarter and nine ended on December 31, 2024.

The enclosed reports will be made available on Company’s website and the same can be accessed at www.gopalnamkeen.com

Please acknowledge and take on your record. Thanking You.

Yours Faithfully,

For, **GOPAL SNACKS LIMITED**

CS Mayur Gangani
Company Secretary and Compliance officer
Membership No. F9980

Encls: as above

Unit 2 : GS:Survey No. 435/1A, 432, Pawaddauna Road, NH-6, Village-Mouda, Nagpur - 441104, (Maharashtra), India.
Unit 3 : G5:Survey. No. 267, 271, 272, 274, Village: Rahiyol - 383310, Taluka - Dhansura, District - Aravalli, (Gujarat), India.



Maheshwari & Co. Chartered Accountants

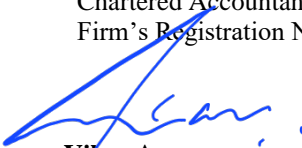
Independent Auditor's Review Report on Unaudited Financial Results of Gopal Snacks Limited for the Quarter and nine months ended December 31, 2024 pursuant to the Regulation 33 of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report to,
The Board of Directors
Gopal Snacks Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Gopal Snacks Limited (hereinafter referred to as 'the Company') for the quarter and nine months ended December 31, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations).
2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, 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') as amended, read with relevant rules issued thereunder ('Ind AS 34') and other recognized accounting principles generally accepted in India and is in compliance with the regulations. Our responsibility is to issue a report on the Statement based on our review.
3. 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, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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.
4. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
5. Based on our review conducted as stated in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations 33 of the SEBI(Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Maheshwari & Co.**
Chartered Accountants
Firm's Registration No: 105834W




Vikas Asawa
Partner
Membership No. 172133
UDIN 25172133BMHZSM8522

Place: Mumbai
Date: February 11, 2025

Office: 1302/1303, Solaris One, Vijay Nagar, Opp. Teli Gali, Andheri (East), 400069

Head Office: 10-11, Third Floor, Esplanade Building, 3 A K Naik Marg (Bestian Road), Near New Empire Cinema, Fort, CST, Mumbai 400001

Tel.: +91-22-22077472/22072620, E-mail: info@maheshwariandco.in, Website: www.maheshwariandco.in

GOPAL SNACKS LIMITED

(Formerly known as Gopal Snacks Private Limited)

Registered Office : Plot Nos. G2322, G2323 and G2324, GIDC Metoda, Taluka Lodhika, Rajkot - 360 021, Gujarat, India

CIN: L15400GJ2009PLC058781

Tel: +91 2827-297060 , E-mail: cs@gopalsnacks.com, Website : www.gopalamkeen.com



Statement of Unaudited Financial Results for the quarter and nine months ended December 31,2024

(₹ in millions except per equity share data)

Particulars	Quarter Ended			Nine Month Ended		Year Ended	
	Dec 31,2024	Sep 30,2024	Dec 31,2023	Dec 31,2024	Dec 31,2023	March 31,2024	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income from operations						
	Revenue from operations	3,935.71	3,988.60	3,675.78	11,419.14	10,418.57	13,928.14
	Other operating income	0.01	37.78	0.01	86.20	19.17	96.83
	Total revenue from operations (a)	3,935.72	4,026.38	3,675.79	11,505.34	10,437.74	14,024.97
	Other income (b)	7.28	11.90	12.12	37.65	29.89	44.11
	Total income (a+b)	3,943.00	4,038.28	3,687.91	11,542.99	10,467.63	14,069.08
2	Expenses						
	Cost of materials consumed	2,987.89	2,834.71	2,623.54	8,290.03	7,254.80	9,724.98
	Purchase of stock-in-trade	231.01	66.21	89.35	356.58	226.98	327.95
	Changes in inventories of finished goods and stock in trade	(125.31)	(40.65)	(2.25)	(177.64)	(36.50)	(27.14)
	Employee benefits expenses	281.65	283.25	262.58	860.13	746.61	1,022.52
	Finance cost	2.09	8.26	6.53	26.77	47.21	52.66
	Depreciation and amortization expenses	85.19	83.00	93.30	249.06	263.24	357.52
	Other expenses	405.30	415.15	349.38	1,144.52	950.01	1,292.63
	Total expenses	3,867.82	3,649.93	3,422.43	10,749.45	9,452.35	12,751.12
3	Profit before tax (1-2)	75.18	388.35	265.48	793.54	1,015.28	1,317.96
4	Tax expense :						
	Current tax	23.42	99.74	112.81	208.74	251.94	324.68
	Deferred tax	(1.43)	(0.30)	(26.25)	(0.30)	28.76	(2.40)
	Total tax expenses	21.99	99.44	86.56	208.44	280.70	322.28
5	Net profit for the period / year (3-4)	53.19	288.91	178.92	585.10	734.58	995.68
6	Other comprehensive income (net of tax)						
	Items that will not be reclassified to profit or loss						
	Remeasurements (loss) / gain on defined benefit plan (a)	3.55	(0.30)	(0.73)	1.70	(5.37)	(2.41)
	Income tax on above (b)	(0.90)	0.08	0.18	(0.43)	1.35	0.61
	Other comprehensive income (a+b)	2.65	(0.22)	(0.55)	1.27	(4.02)	(1.80)
7	Total comprehensive income for the period / year (5+6)	55.84	288.69	178.37	586.37	730.56	993.88
8	Paid up equity share capital (face value of ₹ 1 each)	124.60	124.60	124.60	124.60	124.60	124.60
9	Other equity						3,779.04
10	Earning per share (face value of ₹ 1 each) (not annualized) :						
	(a) Basic (in ₹)	0.43	2.32	1.44	4.70	5.90	7.99
	(b) Diluted (in ₹)	0.43	2.32	1.44	4.70	5.90	7.99

Notes to financial results for the quarter and nine months ended December 31, 2024

1. The above financial results for the quarter and nine months ended December 31, 2024, have been prepared in accordance Indian Accounting Standards (referred to as "Ind AS") 34 - Interim Financial Reporting as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules as amended from time to time and other relevant provisions of the Act.
2. The above financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meetings held on February 11th 2025.
3. The limited review as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the auditors of the Company.
4. The Company is primarily operating in the food products segment. The board of directors of the company, which has been identified as the Chief Operating Decision Maker (CODM), evaluates the company's performance and allocates resources based on the analysis of the various performance indicators of the Company as a single unit. Therefore, there is no reportable segment for the company as per Ind AS 108 'Operating Segments'.
5. On 11 December 2024, a fire occurred at Rajkot 1 manufacturing facility. The company has intimated the loss of property, plant and equipment, and stock to the insurance company and the survey is currently ongoing. However, the process of assessing the actual physical damage owing to the fire is still being assessed. Hence, no effect due to the fire is accounted for in the quarter ended December 31, 2024, and nine months ended December 31, 2024.
6. As the Rajkot I manufacturing facility remains temporarily closed, the Company has scaled up production at its Modasa and Nagpur facilities to mitigate the operational impact. Additionally, we have collaborated with third-party manufacturers to ensure uninterrupted product supply. To further ensure business continuity, the Company has commissioned a new manufacturing facility in Gondal, Rajkot to restore lost production capacity and support the Company's long-term growth strategy.
7. Figures for the previous year/periods have been regrouped and reclassified to confirm the classification of the current year/period, where necessary.
8. The results of the company are available Company's website www.gopalamkeen.com and also on the website of BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com where the shares of the Company are listed.

Date: 11.02.2025

Place: Rajkot

For, GOPAL SNACKS LIMITED

**Bipinbhai Vithalbhai Hadvani
Chairman & Managing Director
DIN: 02858118**

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INTEGRATED FILING (FINANCIAL) FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024

- A. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. - **Not Applicable.**
- B. Disclosure of outstanding default on loans and debt securities - **Not Applicable, No Default**
- C. Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable.**
- D. 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.**

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