





ISO 22000 Certified Company

ISO 9001 : 2015 Certified Company

Date: 13-08-2024

National Stock Exchange of India Limited Exchange Plaza, C-1, Block G Bandra Kurla Complex, Bandra East, Mumbai-400051 Scrip Code: MUKKA BSE Limited Listing Department Dalal Street, Mumbai-400001 Scrip Code: 544135

Dear Sir/Madam,

Subject: Outcome of the Board Meeting held on 13th August 2024.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s), amendment(s) or reenactment(s) thereof for the time being in force), this is to inform you that the Board of Directors of the Company at their meeting held today i.e. 13th August 2024, have inter-alia approved following business:

- 1. **Financial Results:** The unaudited financial results (standalone and consolidated) of the Company for the quarter and three months period ended 30th June 2024. The same is enclosed.
- 2. **Re-appointment of Statutory Auditors:** The Board, based on the recommendation of the Audit Committee, has re-appointed M/s. Shah & Taparia, Chartered Accountants (Firm Registration No. 109463W) as the Statutory Auditors of the Company for the second term of 5 years, i.e., from the conclusion of the 14th Annual General Meeting ("AGM") to be held in the year 2024 upto the conclusion of the 19th AGM of the Company to be held in the year 2029, subject to approval of shareholders of the Company in the ensuing AGM.
- 3. **Further acquisition of shares in Ento Proteins Private Limited**: The Board, has approved further acquisition of 1,847 (One Thousand Eight Hundred Forty-Seven only) equity shares of face value of Rs.100/- each at a premium of Rs. 37,817/- (Rupees Thirty-Seven Thousand Eight Hundred and Seventeen only) per equity share of Ento Proteins Private Limited, an Associate Company, through subscribing to the Rights Issue for a total consideration of Rs. 7,00,32,699/- (Rupees Seven Crores Thirty-Two Thousand Six Hundred and Ninety-Nine Only).
- 4. The sale of investment held by the Company in MSFI (Bangladesh) Limited: The Board, has approved to sell the entire 14,700 shares (Fourteen Thousand and Seven Hundred Only) of TK 100 (One Hundred Taka only) per share held in MSFI (Bangladesh) Limited, Associate Company subject to receipt of all the regulatory approvals.
- 5. To extend corporate guarantee and security to Shipwaves Online Limited: The Board, have approved issuance of corporate guarantee and provision of security to Shipwaves Online Limited, a company in which the Directors are interested, for securing its credit facilities.

E-mail: info@mukkaproteins.com - Website: www.mukkaproteins.com - CIN: L05004KA2010PLC055771







ISO 22000 Certified Company

ISO 9001 : 2015 pany Certified Company

6. **To dissolve the IPO Committee:** The Board, have approved to dissolve the IPO Committee of the Board, w.e.f. 13th August 2024.

Further, the Limited Review Report received from the Statutory Auditors of the Company is also enclosed.

The Meeting commenced at 12:00 noon and concluded at 12:50 p.m.

This is for your information and records.

Thank you,

For Mukka Proteins Limited

Mehaboobsab Mahmadgous Chalyal Company Secretary & Compliance Officer

Encl: as above.

E-mail: info@mukkaproteins.com - Website: www.mukkaproteins.com - CIN: L05004KA2010PLC055771



203, Center Point Building, 100, Dr. Babasaheb Ambedkar F Opp. Bharatmata Theater, Lalbaug, Parel, Mumbai - 400 Tel :- 022-42116800 Fax : 022 - 4022

E-mail: info@shahtaparia visit us at: www.shahtaparia

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors, Mukka Proteins Limited

- 1. We have reviewed the accompanying statement of unaudited Standalone Financial Results of Mukka Proteins Limited ('the Company'), for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") including relevant circulars issued by SEBI from time to time.
- 2. This Statement, which is the responsibility of the Company's management and approved by the 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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 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 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.

As stated in Note 1 of statement of unaudited standalone financial results, we have not performed a review or audit of the figures relating to the quarter ended June 30, 2023.





203, Center Point Building, 100, Dr. Babasaheb Ambedkar R. Opp. Bharatmata Theater, Lalbaug. Parel, Mumbai - 400

Tel: - 022-42116800 Fax: 022 - 4022 0

E-mail: info@shahtaparia.d visit us at : www.shahtaparia.c

4. Based on our review conducted as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SHAH & TAPARIA

Chartered Accountants

FRN: 109463W

sata Cinem

Bharat Joshi Partner

M. No.: 130863

UDIN: 24130863BKBPHU1684

Date: August 13, 2024

Place: Mumbai

### MUKKA PROTEINS LIMITED (Earlier known as MUKKA SEA FOOD INDUSTRIES LIMITED) CIN: L05004KA2010PLC055771

Statement of Unaudited Standalone Financial Results For The Quarter and Period ended June 30, 2024
(Rupees in million, except per share data and if otherwise stated)

			Year ended		
r. No.	Particulars	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations				
	Revenue from operations	1,426.33	2,239.24	2,312.21	12,308.2
	Other operating income  Total Revenue from operations	57.87 1,484.19	2,307.64	79.96 <b>2,392.17</b>	377.2 12,685.4
2	Other income	30.64	45.48	27.80	200.3
3	Total income (1+2)	1,514.83	2,353.12	2,419.97	12,886.
4	Expenses	1,514.05	2,030.12	2,419.97	12,000.
*	Cost of Material Consumed Changes in inventories of finished goods, stock in	1,533.38	2,811.21	2,266.98	12,492.
	trade and work in progress	-391.92	-1,014.94	-292.48	-1,850.
	Employee benefits expenses	51.98	52.68	46.00	210.
	Finance costs	74.31	74.68	54.24	241.
	Depreciation and amortisation expenses	15.31	14.57	13.44	56.
	Other expenses	210.53	236.35	254.80	1,019.
	Total expenses	1,493.59	2,174.55	2,342.97	12,169
5	Profit before exceptional item and tax (3-4)	21.24	178.58	77.00	716.
6	Exceptional items	-	-	-	
7	Profit before tax (5-6)	21.24	178.58	77.00	716.
8	Total tax expenses		24.55	24.44	
	Current Tax	8.06	-34.75	25.55	101 -14
	Deferred Tax Earlier years	-	-9.84 -	7.61	1.
9	Profit after tax (7-8)	13.18	223.17	43.83	627.
	Other Comprehensive Income/ (Expenses) (net of tax)				
	Items that will not be reclassified to profit or loss				
	-Remeasurements of the defined benefit plans	-0.07	0.22	-	-1.
10	Other comprehensive income, net of tax	-0.07	0.22	-	-1.
11	Total Comprehensive Income for the Period (after tax)	13.11	223.39	43.83	626.
12	Paid-up equity share capital (Face Value of the share Rs. 1/- each)	300.00	300.00	220.00	300.
13	Other equity				3,351
14	Earnings per share * (Face Value Rs. 1 /- per share)				
	(a) Basic	0.04	0.99	0.19	2.7
	(b) Diluted	0.04	0.99	0.19	2.7

\*\* Basic & Diluted EPS for all periods , except year ended March 31, 2024 , are not annualised. See accompanying notes to the financial results



### MUKKA PROTEINS LIMITED (Earlier known as MUKKA SEA FOOD INDUSTRIES LIMITED) CIN: L05004KA2010PLC055771

#### Notes to the Statement of Unaudited Standalone Financial Results for the Quarter & Period Ended June 30, 2024

- 1 The above statement of audited standalone financial results for the Quarter & Period ended June 30, 2024 ('the Statement') of Mukka Proteins Limited ('the Company') are reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on August 13, 2024. The Statutory auditors have carried out an review of the standalone financial results for the Quarter & Period ended June 30, 2024 and have issued an unmodified opinion on the same. The Standalone Financial Results for the Quarter ended June 30, 2023 have not been reviewed by statutory auditors of the company and prapared by the management and aproved by the Board of Directors of the company.
- 2 During the quarter ended March 31, 2024 the Company has completed its initial public offer ("IPO") of 8,00,00,000 fresh equity shares of face value of Rs. 1 each at an issue price of Rs. 28 per share (including share premium of Rs. 27 per share). On March 07, 2024 the equity shares of the company were listed on BSE Limited and National Stock Exchange (hereinafter referred to as "Stock Exchanges").

The total issue related expenses are estimated to be Rs. 43.11 Crores approx. The Total utilization of IPO proceeds till June 30, 2024 is Rs. 178.70 Crores which is summarized below

					(Amount in Crores)	
Purpose	utilised as per	Amount Utilized as at beginning of the Quarter	Amount Utilized During the Quarter	Total Amount Utilized at the end of Quarter	Un-utilization as June 30, 2024	on
Funding working capital requirements of	120.00	120.00	-	120.00		-
our Company						
Investment in our Associate, viz. Ento	10.00	-	3.00	3.00	7.0	00
Proteins Private Limited, for funding its						
working capital requirements						
General corporate purposes	55.80	22.90	32.80	55.70	0.	.10
Total	185.80	142.90	35.80	178.70	7.	.10

Net proceeds which were unutilised as at Quarter 30, 2024 are in Axis public issue account (924020010842316) and Axis monetary agency account (924020011651256). As at June 30, 24 he unutilised proceeds in the bank total Rs. 7.22 Crores of which Rs. 0.12 approx represent the interest earned on fixed deposits.

- 3 The unaudited Standalone Financial Results of the company 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 Standard Rules), 2015 (as amended) and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.
- 4 (i) The figures for the quarter ended March 31, 2024 are balancing figure between the audited figures for the year ended March 31, 2024 and published year to date figures for nine months ended December 31, 2023.
  - (ii) The figures for the quarter ended June 30, 2023 are the balancing figures between the unaudited figures for the six month period ended September 30, 2023 and unaudited figures for the three months period ended September 30, 2023.
- 5 The Group operates in a single operating segment namely Fish & Fish Products. The Board of directors is the Chief Operating Decision Maker (the "CODM") of the group and makes operating decisions assess financials performance & allocate resources based upon discrete financial information. Since the Company operate in a single operating segment, separate segment reporting has not been made under Indian Accounting Standard ("Ind AS") 108 "Operating Segment". Further, the operation of the Group comprises of geographical segment as disclosed below -

Revenue disaggregation by geography is as follows:-

		Quarter Ended				
Particulars	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024 (Audited)		
	(Unaudited)	(Audited)	(Unaudited)			
Within India	216.69	818.53	631.80	4,173.50		
Outside India	1,209.63	1,420.71	1,680.41	8,134.70		
Total	1,426.33	2,239.24	2,312.21	12,308.20		

- 6 The figures for comparative period have been regrouped/ reclassified, wherever necessary, to make them comparable.
- The results has been filed with the stock exchanges are is available on the Company's website at https://www.mukkaproteins.com/.

Date: August 13, 2024 Place: Mangalore Karkala Shankar Balachanda

For and on behalf of Board of Directo
Mukka Proteins Limited

(Amount in Millians)

(Chairman) DIN: 03589394



203, Center Point Building, 100, Dr. Babasaheb Ambedkar Road Opp. Bharatmata Theater, Lalbaug. Parel, Mumbai - 40001.

Tel :- 022-42116800 Fax : 022 - 4022 031 E-mail : info@shahtaparia.cor

visit us at : www.shahtaparia.cor

Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors Mukka Proteins Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Mukka Proteins Limited ("the Parent"), its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and Group's share of the net profit/loss after tax and total comprehensive income/loss of its associates and joint ventures, for the quarter ended June 30, 2024 ('the Statement') attached herein, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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.

As stated in Note 1 of the Statement of Unaudited Consolidated Financial Results, we have not performed a review or audit of the figures relating to the quarter ended June 30, 2023.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Reg. No. 109463W 203, Centre Point Bldg., 100, Dr. Ambedkar Road, Opp. Bharat Mata Cinema Lalbaug, Parel, Mumbai-400 012.



203, Center Point Building, 100, Dr. Babasaheb Ambedkar Roa Opp. Bharatmata Theater, Lalbaug. Parel, Mumbai - 4000 Tel: - 022-42116800 Fax: 022 - 4022 03

> E-mail: info@shahtaparia.co visit us at: www.shahtaparia.co

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship		
Mukka Proteins Limited	Parent Company		
Haris Marine Private Limited	Subsidiary Company (Domestic)		
Alantic Marine Private Limited	Subsidiary Company (Domestic)		
Ocean Aquatic Proteins LLC	Subsidiary Company (Foreign)		
Ento Proteins Private Limited	Associates		
Ocean Proteins Private Limited	Associates		
M.S.F.I (Bangladesh) Ltd.	Associates		
Ullal Fish Meal and Oil Company	Joint Venture		
Progress Frozen and Fish Sterilization	Joint Venture		
Pacific Marine Products	Joint Venture		
Mangalore Fishmeal and Oil Company	Joint Venture - Indirect		

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, 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 the aforesaid Indian Accounting Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. We did not review the interim financial information/ financial results of three subsidiaries included in the Statement, whose interim financial information/ financial results reflect total revenues of Rs. 417.18 million for the quarter ended June 30, 2024 respectively, total net profit after tax of Rs. 40.89 million for the quarter ended June 30, 2024 respectively and total comprehensive income/ (loss) of Rs. 40.94 million for the quarter ended June 30, 2024 respectively as considered in the Statement which have been reviewed by other auditors, whose reports has been furnished to us by the Company's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Further, we did not review the interim financial information/ financial results of Three Associates & Four Joint Ventures included in the Statement, whose interim financial information/ financial results reflect share of loss amounting to Rs. 1.90 million for the quarter ended June 30, 2024 respectively, total comprehensive loss amounting to Rs. 1.90 million for the quarter ended June 30, 2024 respectively as considered in the statement which have been reviewed by other auditors,



203, Center Point Building, 100, Dr. Babasaheb Ambedkar Ro Opp. Bharatmata Theater, Lalbaug, Parel, Mumbai - 4000

Tel: - 022-42116800 Fax: 022 - 4022 03 E-mail: info@shahtaparia.co

visit us at : www.shahtaparia.co

whose reports have been furnished to us by the Company's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter.

For SHAH & TAPARIA

Chartered Accountants

FRN: 109463W

Reg. No. 109463W
Pag. No. 109463W
203, Centre Peint Bldg.,
100, Dr. Ambedhar Road,
200, Bharat Mata (inema,
Laibaug, Parel,
Mumbol 400 012.

REPED ACCOMM

Bharat Joshi

Partner

M. No.: 130863

UDIN: 24130863BKBPHT9679

Date: August 13, 2024 Place: Mumbai

### MUKKA PROTEINS LIMITED (Earlier known as MUKKA SEA FOOD INDUSTRIES LIMITED) CIN: L05004KA2010PLC055771

Statement of Unaudited Consolidated Financial Results For the Quarter & Period Ended June 30, 2024

(Rupees in million, except per share data and if otherwise stated)

			Year ended		
c N		June 30, 2024	Quarter Ended March 31, 2024	June 30, 2023	March 31, 2024
Sr. No.	Particulars -	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	400000000000000000000000000000000000000			
	Revenue from operations	1,667.12	2,498.56	2,662.83	13,421.0
	Other operating income	57.87	68.41	79.96	377.2
	Total Revenue from operations	1,724.99	2,566.96	2,742.79	13,798.2
2	Other income	28.52	32.75	25.25	163.1
3	Total income	1,753.51	2,599.72	2,768.04	13,961.4
4	Expenses				
	Cost of Material Consumed	1,904.17	2,892.02	2,467.42	13,268.7
	Changes in inventories of finished goods, stock in	-601.40	-973.05	-216.14	-1,913.5
	Employee benefits expenses	69.92	76.68	68.89	293.3
	Finance costs	81.28	66.27	59.72	250.9
	Depreciation and amortisation expenses	31.23	33.39	28.61	123.3
	Other expenses	211.05	249.40	258.74	1,095.1
	Total expenses	1,696.26	2,344.71	2,667.23	13,117.9
5	Profit before exceptional item, Share of Net Profit / (loss) of Associates and Joint Ventures and tax (3-4)	57.25	255.01	100.80	843.5
	of Associates and Joint Ventures and tax (5-4)				
6	Exceptional items	-		-	
7	Share of Net Profit / (loss) of Associates and Joint Ventures	-1.90	14.56	-20.18	31.00
8	Profit before tax (5-6+7)	55.35	269.57	80.62	874.50
9	Total tax expenses				
	Current Tax	0.86	-12.84	28.96	143.2
	Deferred Tax	8.74	-9.91	7.60	-14.5
	Earlier years	-6.81	0.78	0.00	2.7
10	Profit for the period	52.55	291.53	44.06	743.0
11	Other Comprehensive Income				
	Items that will not be reclassified subsequently to profit				
	Remeasurement of the net defined benefit plans	-0.07	0.22	0.00	-1.1
	Items that will be reclassified subsequently to profit or		57		
	Exchange differences on translation of foreign operations	-2.28	-0.62	-0.49	-2.13
12	Total other comprehensive income	-2.35	-0.40	-0.49	-3.2
13	Total comprehensive income for the period	50.20	291.14	43.57	739.8
	Profit for the year attributable to:				
		42.26	271.60	25.96	700 5
	Shareholders of the Company	42.26	271.69	35.86	700.5
	Non-controlling interests	10.30	19.84	-2.16	42.5
	Other comprehensive income for the year attributable to:				
	Shareholders of the Company	-1.51	-0.17	-0.01	-2.4
	Non-controlling interests	-0.84	-0.23	-0.01	-0.7
12	Paid-up equity share capital (Face Value of the share Re.	300.00	300.00	220.00	300.0
13	Other equity	_		_	3,660.9
14	Earnings per share * (Face Value Rs. 1 /- per share)			0.15	
	(a) Basic	0.14	1.20	0.16	3.10
	(b) Diluted	0.14	1.20	0.16	3.10
	** David & Diluted EBS for all pariods, arount year anded M				TO Man

<sup>\*\*</sup> Basic & Diluted EPS for all periods , except year ended March 31, 2024 , are not annualised. See accompanying notes to the financial results

#### MUKKA PROTEINS LIMITED as MUKKA SEA FOOD INDUSTRIES LIMITED) CIN: L05004KA2010PLC055771

#### Notes to the Statement of Unaudited Consolidated Financial Results for the Owarter & Period Ended June 30, 2024

- 1 The above statement of unaudited consolidated financial results for the Quarter & Period ended June 30, 2024 ('the Statement') of Mukka Proteins Limited ('the Company') are reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on August 13, 2024. The Statutory auditors have carried out an review of the consolidated financial results for the Quarter & Period ended June 30, 2024 and have issued an unmodified opinion on the same. The Consolidated Financial Results for the Quarter ended June 30, 2023 have not been reviewed by statutory auditors of the company and prapared by the management and aproved by the Board of Directors of the
- 2 During the quarter ended March 31, 2024 the Company has completed its initial public offer ("IPO") of 8,00,00,000 fresh equity shares of face value of Rs. 1 each at an issue price of Rs. 28 per share (including share premium of Rs. 27 per share). On March 07, 2024 the equity shares of the company were listed on BSE Limited and National Stock Exchange (hereinafter referred to as "Stock Exchanges").

The total issue related expenses are estimated to be Rs. 43.11 Crores approx. The Total utilization of IPO proceeds till June 30, 2024 is Rs. 178.70 Crores which is summarized below

					(Amount in Crores)
Purpose	Amount to be utilised as per Prospectus	Amount Utilized as at beginning of the Quarter	During the	Utilized at the end of	Un-utilization as on June 30, 2024
Funding working capital requirements of our Company	120.00	120.00	•	120.00	•
Investment in our Associate, viz. Ento Proteins Private Limited, for funding its working capital requirements	0.000	-	3.00	3.00	7.00
General corporate purposes	55.80	22.90	32.80	55.70	0.10
Total	185.80	142.90	35.80	178.70	7.10

Net proceeds which were unutilised as at Quarter 30, 2024 are in Axis public issue account (924020010842316) and Axis monetary agency account (924020011651256). As at June 30, 24 he unutilised proceeds in the bank total Rs. 7.22 Crores of which Rs. 0.12 approx represent the interest earned on fixed deposits

- 3 The Unaudited Consolidated Financial Results of the company 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 Standard Rules), 2015 (as amended) and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.
- 4 (i) The figures for the quarter ended March 31, 2024 are balancing figure between the audited figures for the year ended March 31, 2024 and published year to date figures for nine months ended December 31, 2023.
  - (ii) The figures for the quarter ended June 30, 2023 are the balancing figures between the unaudited figures for the six month period ended September 30, 2023 and unaudited figures for the three months period ended September 30, 2023
- 5 The Group operates in a single operating segment namely Fish & Fish Products. The Board of directors is the Chief Operating Decision Maker (the "CODM") of the group and makes operating decisions assess financials performance & allocate resources based upon discrete financial information. Since the Company operate in a single operating segment, separate segment reporting has not been made under Indian Accounting Standard ("Ind AS") 108 - "Operating Segment". Further, the operation of the Group comprises of geographical segment as disclosed below -

Revenue disaggregation by geography is as follows:-

				(Amount in Millions)	
		Year ended			
Particulars	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024 (Audited)	
	(Unaudited)	(Audited)	(Unaudited)		
Within India	224.75	725.73	-120.62	3,233.21	
Outside India	1,442.38	1,772.83	2,783.45	10,187.85	
Total	1,667.12	2,498.56	2,662.83	13,421.06	

6 The Consolidated Financial Results for the Quarter & Period Ended June 30, 2024 are summarized below and detailed financial report is also available on the Stock Exchange website, www.nseindia.com, www. bseindia.com and Parent Company's website www.mukkaproteins.com

				(Amount in Millions)	
		Year ended			
Particulars	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024 (Audited)	
	(Unaudited)	(Audited)	(Unaudited)		
Revenue from operations	1,667.12	2,498.56	2,662.83	13,421.06	
Profit brfore tax	55.35	269.57	80.62	874.56	
Profit after tax	52.55	291.53	44.06	743.05	
Total Comprehensive Income	50.20	291.14	43.57	739.82	

7 The figures for comparative period have been regrouped/ reclassified, wherever necessary, to make them comparable.

For and on behalf of Board of Directors of Live Mukka Proteins Limited

Karkala Shankar Bala

(Chairman) DIN: 03589394 MANGALURU

Date : August 13, 2024 Place: Mangalore