



BSE LTD.  
[Bombay Stock exchange Ltd]  
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Dalal Street,  
Mumbai- 400 001  
Fax No. 91-22-22721919  
22-22721072

AFL/SEC/BSE/031/2022-2023  
24<sup>th</sup> May, 2023

**BY ONLINE SUBMISSION**

**Scrip Code: 543737**

**KIND ATTN: CORPORATE SERVICE DEPARTMENT**

**Subject: Outcome of Board Meeting – Submission of Audited Financial Results for the Quarter and Year Ended on 31<sup>st</sup> March 2023.**

Dear Sir,

We refer to our earlier letter No. AFL/SEC/BSE/030/2022-2023 dated 16<sup>th</sup> May, 2023 informing you that the meeting of the Board of Directors is convened on Wednesday 24<sup>th</sup> May, 2023 to consider amongst other businesses the consideration of Audited Financial Results for the quarter and year ended as on 31<sup>st</sup> March 2023.

Accordingly, the meeting of the Board of Directors was held today which commenced at 11:00 AM and concluded at 3:00 P.M in which the Board of Directors, have considered, approved, and took on record the Audited Financial results of the Company for the quarter and year ended as on 31<sup>st</sup> March 2023.

The Board of Directors has not recommended any Dividend on the Equity Shares of the Company.

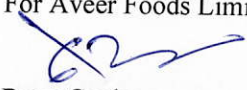
We are enclosing herewith the said Audited Financial Results for your information and records, along with the Independent Auditors report thereon.

**Declaration: We hereby declare and confirm that the Auditors have given an Unmodified Report on the said Financial Statements.**

Kindly take the note of same and update in your electronic media for the information of the members.

Thanking You.

Yours Faithfully,  
For Ameer Foods Limited

  
Babu Gavhane  
Executive Director  
(DIN: 00386217)  
Enclosures: As above.



## **AMEER FOODS LIMITED**

**Regd. & Corporate Office:** Plot 55/A/5 6, Hadapsar Industrial Estate, Near Tata Honeywell, Pune - 411013.  
**Website:** www.ameerfoods.com **Email id:** contactus@ameerfoods.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

**AVEER FOODS LIMITED**  
Audited Balance Sheet as at 31st March 2023  
CIN: U15549PN2019PLC183457



(Rs. in Lakhs)

Particulars	As at	As at 31st
	31st March, 2023	March, 2022
	Audited	Audited
<b>A. Assets</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant & equipment	936.25	789.85
(b) Capital work-in-progress	-	-
(c) Goodwill	-	-
(d) Other intangible Assets	-	-
(e) Intangible assets under development	-	-
(f) Investment in subsidiaries	-	-
(g) Financial Assets		
(i) Investments	1.69	1.69
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(h) Other Non Current Assets	-	-
(i) Deferred tax assets (net)	-	-
<b>Sub Total - Non-Current Assets</b>	<b>937.94</b>	<b>791.54</b>
<b>(2) Current assets</b>		
(a) Inventories	2,701.10	2,352.85
(b) Financial Assets		
(i) Trade receivables	10.00	413.52
(ii) Cash and cash equivalents	57.90	43.41
(iii) Bank balances other than (ii) above	0.10	359.03
(iv) Loans	-	-
(v) Derivatives	-	-
(vi) Other Financial Assets	-	-
(c) Other Assets	108.12	230.48
<b>Sub Total - Current Assets</b>	<b>2,877.22</b>	<b>3,399.29</b>
<b>TOTAL ASSETS</b>	<b>3,815.16</b>	<b>4,190.83</b>
<b>B. EQUITY AND LIABILITIES</b>		
<b>1. Equity</b>		
(a) Share Capital	402.83	-
(b) Other Equity	1,222.06	1,119.80
(c) Share Capital Suspense	-	402.83
<b>Sub Total -Equity</b>	<b>1,624.89</b>	<b>1,522.63</b>
<b>(2) Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial Liabilities	-	-
(b) Long Term Provisions	178.54	155.96
(c) Deferred tax liability (net)	-	-
<b>Sub Total Non Current Liabilities</b>	<b>178.54</b>	<b>155.96</b>
<b>(3) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	791.72	1,230.47
(ii) Trade Payables		
-Micro Enterprises & small enterprises	170.00	185.42
-Other than Micro Enterprises & small enterprises	513.92	715.70
(iii) Derivatives	-	-
(iv) Other current Financial Liabilities	-	-
(b) Short Term Provisions	339.89	121.92
(c) Other Liabilities	196.20	258.73
<b>Sub Total Current Liabilities</b>	<b>2,011.73</b>	<b>2,512.24</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,815.16</b>	<b>4,190.83</b>

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**AVEER FOODS LIMITED**  
Statement Of Audited Financial Results For The Quarter Ended And Year Ended 31st March, 2023

(Rs. In Lakhs)

Sr.No	Particulars	Quarter Ended			Year Ended	
		31st March, 2023	31st December, 2022	31st March, 2022	31st March, 2023	31st March, 2022
	<b>INCOME FROM OPERATIONS</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>
i	Revenue from Operations	2,409.69	2,350.29	2,321.10	9,759.98	7,917.76
ii	Other Income	1.73	0.38	0.16	3.68	0.55
III	<b>Total Income</b>	<b>2,411.42</b>	<b>2,350.67</b>	<b>2,321.26</b>	<b>9,763.66</b>	<b>7,918.31</b>
IV	<b>EXPENSES</b>					
a.	Cost of Materials Consumed	1,190.88	1,879.59	1,359.81	5,928.91	5,325.98
b.	Purchase of Stock in trade	-	-	-	-	-
c.	Changes in inventories of finished goods, work-in- progress and stock-in-trade	53.69	(667.53)	127.30	(426.43)	(210.86)
d.	Employees Benefit Expenses	230.26	232.44	185.47	818.46	693.24
e.	Finance Costs	17.67	28.91	1.77	112.24	50.31
f.	Depreciation & Amortization Expenses	35.59	34.77	28.58	132.37	95.65
g.	Other Expenses	769.20	722.17	719.37	3,095.84	2,461.63
	<b>Total Expenses</b>	<b>2,297.29</b>	<b>2,230.35</b>	<b>2,422.30</b>	<b>9,661.39</b>	<b>8,415.95</b>
V	<b>Profit/(Loss) before exceptional items and tax (III - IV)</b>	<b>114.13</b>	<b>120.32</b>	<b>(101.04)</b>	<b>102.27</b>	<b>(497.64)</b>
VI	<b>Exceptional Items</b>	-	-	-	-	-
VII	<b>Profit/(Loss) before tax ( V - VI )</b>	<b>114.13</b>	<b>120.32</b>	<b>(101.04)</b>	<b>102.27</b>	<b>(497.64)</b>
VIII	<b>Tax expense</b>					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
IX	<b>Profit (Loss) for the Period ( VII - VIII )</b>	<b>114.13</b>	<b>120.32</b>	<b>(101.04)</b>	<b>102.27</b>	<b>(497.64)</b>
X	<b>Other comprehensive income/(Expenses)</b>	-	-	-	-	-
XI	<b>Total comprehensive income for the period (net of Tax) ( IX - X )</b>	<b>114.13</b>	<b>120.32</b>	<b>(101.04)</b>	<b>102.27</b>	<b>(497.64)</b>
XII	<b>Paid-up Equity Share Capital (Face Value of Rs. 10/- each)</b>	<b>402.83</b>	<b>402.83</b>	<b>402.83</b>	<b>402.83</b>	<b>402.83</b>
XIII	<b>Other Equity</b>				<b>1,222.06</b>	<b>1,119.80</b>
XIV	<b>Earnings Per Share (EPS)</b>					
	a) Basic and diluted EPS before Extraordinary items (Rs)	<b>2.83</b>	<b>2.99</b>	<b>(2.51)</b>	<b>2.54</b>	<b>(12.35)</b>
	b) Basic and diluted EPS after Extraordinary items (Rs.)	<b>2.83</b>	<b>2.99</b>	<b>(2.51)</b>	<b>2.54</b>	<b>(12.35)</b>



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CA Bharat H Shah  
Mem No: 110878



## AVEER FOODS LIMITED

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**AVEER FOODS LIMITED**  
**Audited Cash Flow Statement For the Year Ended 31st March 2023**  
**CIN: U15549PN2019PLC183457**

(Rs. In Lakhs)

Particulars	Year Ended 31st March 2023		Year Ended 31st March 2022	
	<b>Cash Flow from Operating Activities</b>			
Net Profit before tax and Extraordinary Items		<b>102.27</b>		<b>(497.64)</b>
Add : Depreciation	132.37		95.65	
Less : Profit on Sales of Assets	(1.02)		-	
Add: Finance Cost	112.24	243.59	50.31	145.96
<b>Operating Profit before Working Capital Changes</b>		<b>345.86</b>		<b>(351.68)</b>
(Increase)/ Decrease in Trade Receivables	403.52		189.78	
(Increase) / Decrease in Other Assets	122.36		37.68	
(Increase) / Decrease in Inventories	(348.25)	177.63	(438.38)	(210.92)
		<b>523.49</b>		<b>(562.60)</b>
Increase / (Decrease)in Trade Payables	(217.20)		220.93	
Increase / (Decrease)in Long Term Provisions	22.57		26.36	
Increase / (Decrease)in Short Term Provisions	217.96		11.70	
Increase / (Decrease)in Other Payables	(62.53)		52.33	
		(39.20)		311.32
Cash Inflow / (Outflow) from Operations		<b>484.29</b>		<b>(251.28)</b>
Add : Exception Item		-		-
<b>Cash Flow from Operating Activities</b>		<b>484.29</b>		<b>(251.28)</b>
<b>Cash Flow from Investing Activities</b>				
Acquisition of Fixed Assets/Capital Advances		(279.24)		(371.10)
Sale of Fixed Assets		1.50		-
Cash Outflow in course of Investing Activities		<b>(277.74)</b>		<b>(371.10)</b>
<b>Cash Flow from Financing Activities</b>				
Inflow/(Outflow) proceeds from Borrowings		(438.75)		799.63
Finance Cost		(112.24)		(50.31)
Cash Inflow / (Outflow) in course of Financing Activities		<b>(550.99)</b>		<b>749.32</b>
<b>Net Increase(Decrease) in Cash and Cash Equivalents (A+B+C)</b>		<b>(344.44)</b>		<b>126.94</b>
Opening Balance of Cash and Cash Equivalents		402.44		275.50
Closing Balance of Cash and Cash Equivalents		<b>58.00</b>		<b>402.44</b>



*CA Bharat H Shah*  
*mno: 110878*



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**Notes:**

- 1) The financial results of the Company for the quarter ended and year ended 31st March, 2023 have been prepared in accordance with the Indian Accounting Standards (IND AS) as notified by 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 on 24<sup>th</sup> May, 2023 and approved by the Board of Directors of the Company at their meeting held on 24<sup>th</sup> May, 2023.
- 2) The Statutory Auditors have conducted the limited review of the audited financial results of the Company for the quarter ended and year ended 31st March, 2023 under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. An unqualified opinion has been issued thereon.
- 3) The Scheme of Arrangement between Chordia Food Products Ltd (Demerged Company) and Aveer Foods Ltd (Resulting Company) for the demerger of the Food Division (Demerged Undertaking) of the Demerged Company into the Resulting Company has received the final approval from the Hon'ble National Company Law Tribunal (NCLT) vide order dated 1<sup>st</sup> July, 2022 and the scheme has become effective from the date of filing the Form INC-28 with the ROC i.e., 20<sup>th</sup> July 2022.  
In pursuance of the said Scheme, the Resulting Company has issued and allotted 40,28,252 equity shares on 4<sup>th</sup> August, 2022 to the shareholders of the Demerged Company in 1:1 ratio and the existing 10,000 equity shares of the Resulting Company held by the Demerged Company (and its nominees) have been cancelled and extinguished.
- 4) The appointed date for the said scheme of demerger was 1<sup>st</sup> April, 2020. The company has given effect to the aforesaid demerger in accordance with the accounting treatment prescribed in the scheme and relevant accounting standards.
- 5) 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, the disclosure as per Regulation 33(1)(e) read with Clause (L) of Schedule IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable.
- 6) The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the Company towards Provident Fund. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on 13th November 2020 and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the Impact and its evaluation once the subject rules are notified and will give appropriate Impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.

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CA Bhavnat H. Shah  
M. No. 110878  
T. No. 110878





- 7) The Figures for the quarter ended 31st March 2023 as reported in the present results are the balancing figures between the audited figures in respect of the full year ended 31st March,2023 and the un-audited published figures upto the third quarter ended 31st December,2022.
- 8) Previous period figures have been regrouped/reclassified, wherever necessary to conform to the current period's classification.

Place: Pune  
Date: 24<sup>th</sup> May, 2023.



For Ameer Foods Limited

**Babu Gavhane**  
**Whole Time Director**  
**(DIN: 00386217)**

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**Bharat H Shah**

B.Com., FCA

**Chartered Accountant**

Off. No 2B, Parekh Towers, "B"

Above Ashoka Airtel, Fatima Nagar, Pune – 411013

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

**Independent Auditor's Report on Audit of Quarterly and Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**TO THE BOARD OF DIRECTORS OF M/S AVEER FOODS LIMITED**

**REPORT ON THE AUDIT OF THE FINANCIAL RESULTS**

**Opinion**

I have audited the accompanying quarterly and annual financial results of **AVEER FOOD LIMITED** ("the Company") for the quarter ended March 31, 2023 and the year-to-date results for the year from April 01, 2022 to March 31, 2023 ("the Statements"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), duly initialled by me for identification.

In my opinion and to the best of my information and according to the explanations given to me, these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the for the quarter ended March 31, 2023 as well as the year to date results for the year from April 01, 2022 to March 31, 2023.

**Basis for Opinion**

I conducted my audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. My responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the financial results section of my report. I am independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to audit of the financial results under the



provisions of the Act and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the financial results.

### **Management's and Board of Director's Responsibilities for the Financial Results**

These quarterly as well as year-to-date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

My objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:





- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, I am also responsible for expressing my opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



## Other Matters

Attention is drawn to the fact that the figures for the quarters ended March 31, 2023 as reported in these financial results are the balancing figures between audited figures in respect of the full financial years ended March 31, 2023 and the published year-to-date figures up to the end of the third quarter of the relevant financial years. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

My Opinion on the Statement is not modified in respect of the above matter.

### For Bharat H Shah & Associates

Chartered Accountants

*Bsh*  
24/05/2023



**CA Bharat H Shah**

Proprietor

M. No. 110878

FRN 122100W

UDIN: 23110878BGWKS1391

Date: 24th May, 2023

Place: Pune