

**ANJANI FOODS LIMITED**

"Anjani Vishnu Centre,"  
Plot No.7 & 8, Nagajuna Hills,  
Punjagutta, Hyderabad - 500 082  
Telangana

tel : 040 4033 4848  
fax : 040 4033 4818

**REGD. OFFICE**

Vishnupur, B.V. Raju Marg,  
Bhimavaram,  
W.G. District 534 202  
Andhra Pradesh

CIN  
L65910AP1983PLC004005

February 12, 2024

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001

Scrip Code: **511153** Trading Symbol: **ANJANIFOODS**

**Sub: Outcome of the Board Meeting - Unaudited Financial Results (Standalone and Consolidated) for the quarter ended 31<sup>st</sup> December, 2023**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby enclose the following:

1. Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended 31.12.2023.
2. Limited Review Report by the Statutory Auditors of the Company M/s. Anandam & Co., Chartered Accountants on Unaudited Financial Results (Standalone and Consolidated) for the quarter ended 31.12.2023.

The Meeting commenced at 5.00 PM and concluded at 5.30 PM.

Request you to kindly take the same on record.

Thanking you,

**For Anjani Foods Limited**

**Mohammed Ibrahim Pasha**  
**Company Secretary and Compliance Officer**



# Anjani Foods Limited

Registered office: Vishnupur Durgapur, Garagaparru Road, Bhimvaram, West Godavari -534202, Andhra Pradesh,  
CIN : L65910AP1983PLC004005

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Month Ended 31st December 2023

(Rs.in lakhs)

S No	Particulars	Quarter Ended			Nine month Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations	1,210.54	1,228.40	1,212.20	3,480.77	3,376.80	4,380.63
	Other Income	7.51	7.52	23.13	22.03	37.53	40.89
	<b>Total Income</b>	<b>1,218.05</b>	<b>1,235.92</b>	<b>1,235.33</b>	<b>3,502.80</b>	<b>3,414.33</b>	<b>4,421.52</b>
2	<b>Expenses</b>						
a.	Cost of Materials Consumed	675.84	674.91	650.42	1,923.00	1,626.80	2,318.36
b.	Purchases of stock in trade	-	-	45.51	-	219.77	-
c.	Changes in stock-in-trade and finished goods	(12.81)	13.18	0.15	(8.13)	19.49	45.34
d.	Employees Benefit Expenses	110.68	108.32	126.68	327.52	344.04	443.77
e.	Finance Costs	14.13	16.94	17.64	45.96	42.52	59.14
f.	Depreciation and Amortisation Expenses	38.29	34.16	32.21	104.35	94.96	126.02
g.	Other Expenses	356.37	317.30	320.75	973.44	939.66	1,266.74
	<b>Total Expenditure</b>	<b>1,182.50</b>	<b>1,164.81</b>	<b>1,193.36</b>	<b>3,366.14</b>	<b>3,287.24</b>	<b>4,259.37</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>35.55</b>	<b>71.11</b>	<b>41.97</b>	<b>136.66</b>	<b>127.09</b>	<b>162.15</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) before tax (3-4)</b>	<b>35.55</b>	<b>71.11</b>	<b>41.97</b>	<b>136.66</b>	<b>127.09</b>	<b>162.15</b>
6	<b>Tax Expenses</b>						
a	Current tax	-	-	-	-	-	-
b	Deferred tax	11.31	14.12	7.54	35.21	45.13	48.43
7	<b>Profit/(loss) for the period (5-6)</b>	<b>24.24</b>	<b>56.99</b>	<b>34.43</b>	<b>101.45</b>	<b>81.96</b>	<b>113.72</b>
8	<b>Other Comprehensive Income (net of tax)</b>						
	<b>Items that will not be reclassified to Profit or loss</b>						
a)	Remeasurement of defined benefit plans	-	-	-	-	-	(8.84)
b)	Income tax relating to item (a) above	-	-	-	-	-	2.21
	Other Comprehensive Income (net of tax)	-	-	-	-	-	(6.63)
9	<b>Total Comprehensive Income (7+8)</b>	<b>24.24</b>	<b>56.99</b>	<b>34.43</b>	<b>101.45</b>	<b>81.96</b>	<b>107.09</b>
10	Paid-up equity share capital (Face Value of Rs. 2/- each)	558.98	558.98	558.98	558.98	558.98	558.98
11	Earnings Per Share (EPS)						
a.	Basic	0.09	0.20	0.12	0.36	0.29	0.41
b	Diluted	0.09	0.20	0.12	0.36	0.29	0.41

## NOTES

- The above results for the quarter and nine months ended 31st December 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12th February 2024. The Statutory Auditors have carried out a limited review of the aforesaid financial results.
- The financial results of the Company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations.
- Comparative figures have been regrouped/reclassified to conform to the current period's/year's presentation.

For Anjani Foods Limited

K. Aditya Vissam  
Managing Director

Place: Hyderabad  
Date: 12.02.2024

**M. ANANDAM & CO.,**  
CHARTERED ACCOUNTANTS

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

**Review Report to  
The Board of Directors  
Anjani Foods Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Anjani Foods Limited (the "Company") for the quarter ended 31<sup>st</sup> December, 2023 and year to date results for the period 1<sup>st</sup> April, 2023 to 31<sup>st</sup> December, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and 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, and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 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.
4. 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 M. Anandam & Co.,  
Chartered Accountants  
(Firm Regn.No.000125S)

*Y. Lakshmi Nagarathnam*

Y. Lakshmi Nagarathnam  
Partner

Membership Number: 212926



UDIN: 24212926BKAKTU3597

Place: Hyderabad

Date: 12.02.2024



## Anjani Foods Limited

Registered office: Vishnupur Durgapur, Garagaparru Road, Bhimvaram, West Godavari- 534202, Andhra Pradesh  
CIN : L65910AP1983PLC004005

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months ended 31st December 2023

(Rs. in lakhs)

S No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	1354.75	1,378.14	1,346.26	3,889.44	3,764.72	4,886.33
2	Other income	0.89	0.95	17.68	3.82	20.66	17.17
3	<b>Total income (1+2)</b>	<b>1355.64</b>	<b>1379.09</b>	<b>1363.94</b>	<b>3893.26</b>	<b>3785.38</b>	<b>4903.50</b>
4	Expenses						
a.	Cost of materials consumed	731.22	748.62	699.37	2,092.19	1,801.39	2,550.94
b.	Purchases of stock-in-trade	-	-	45.51	-	219.77	-
c.	Changes in inventories of finished goods and stock-in-trade	(13.49)	13.84	5.77	(12.02)	19.42	33.72
d.	Employees benefit expenses	154.67	153.40	167.87	465.28	468.18	618.49
e.	Finance costs	14.43	17.31	18.21	47.07	44.45	61.57
f.	Depreciation and amortisation expenses	47.00	42.85	40.87	130.44	120.73	160.51
g.	Other expenses	383.27	338.93	340.92	1,040.27	996.68	1,342.80
	<b>Total expenditure</b>	<b>1317.10</b>	<b>1314.95</b>	<b>1318.52</b>	<b>3763.23</b>	<b>3670.62</b>	<b>4768.03</b>
5	<b>Profit/(loss) before tax (3-4)</b>	<b>38.54</b>	<b>64.14</b>	<b>45.42</b>	<b>130.03</b>	<b>114.76</b>	<b>135.47</b>
6	Tax expense						
a.	Current tax	-	-	-	-	-	-
b.	Deferred tax	11.13	12.25	7.77	34.05	45.83	50.36
7	<b>Profit/(loss) for the period (5-6)</b>	<b>27.41</b>	<b>51.89</b>	<b>37.65</b>	<b>95.97</b>	<b>68.93</b>	<b>85.11</b>
8	Other comprehensive income (net of tax)						
	Items that will not be reclassified as Profit or Loss						
a)	Remeasurement of defined benefit plans	-	-	-	-	-	(8.84)
b)	Income tax relating to item a) above	-	-	-	-	-	2.23
	Other comprehensive income (net of tax)	-	-	-	-	-	(6.61)
9	<b>Total comprehensive income (7+8)</b>	<b>27.41</b>	<b>51.89</b>	<b>37.65</b>	<b>95.97</b>	<b>68.93</b>	<b>78.50</b>
10	<b>Total comprehensive income for the year attributable to</b>						
	Owners of the parent	25.68	54.89	35.93	99.02	75.01	91.69
	Non-controlling interests	1.73	(3.00)	1.72	(3.06)	(6.08)	(13.19)
		<b>27.41</b>	<b>51.89</b>	<b>37.65</b>	<b>95.97</b>	<b>68.93</b>	<b>78.50</b>
11	<b>Of the total comprehensive income above Profit for the year attributable to</b>						
	Owners of the parent	25.68	54.89	35.93	99.02	75.01	98.30
	Non-controlling interests	1.73	(3.00)	1.72	(3.06)	(6.08)	(13.19)
		<b>27.41</b>	<b>51.89</b>	<b>37.65</b>	<b>95.97</b>	<b>68.93</b>	<b>85.11</b>
12	<b>Of the total comprehensive income above other comprehensive income attributable to</b>						
	Owners of the parent	-	-	-	-	-	(6.61)
	Non-controlling interests	-	-	-	-	-	(6.61)
		-	-	-	-	-	(6.61)
13	Paid-up equity share capital	558.98	558.98	558.98	558.98	558.98	558.98
14	Earnings Per Share (EPS) (Face Value of Rs. 2/- each) (not annualised)						
a.	Basic	0.09	0.20	0.13	0.35	0.27	0.35
b.	Diluted	0.09	0.20	0.13	0.35	0.27	0.35

### NOTES

- The above results for the quarter and Nine months ended 31st December 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12th February 2024. The Statutory Auditors have carried out a limited review of the aforesaid financial results.
- The financial results of the Group have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
- The Group has only one reportable segment as per the requirements of Ind AS 108 "Operating Segments".
- Comparative figures have been regrouped/reclassified to conform to the current period's/year's presentation.
- The above results includes results of Senta Foodwork Private Limited, subsidiary holding 51.00% as on 31st Dec 2023 (51.00% as on 30th Sept 2023)

For Anjani Foods Limited

K. Aditya Vissam  
Managing Director

Place: Hyderabad  
Date: 12.02.2024

**M. ANANDAM & CO.,**  
CHARTERED ACCOUNTANTS

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

**Review Report to  
The Board of Directors  
Anjani Foods Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Anjani Foods Limited ("the Parent") and its subsidiary (the parent and its subsidiary together referred to as "the Group") for the quarter ended 31<sup>st</sup> December, 2023 and year to date from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> December, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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. 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.
4. The Statement includes the results of the subsidiary, Senta Foodworks Private Limited.



5. Based on our review conducted and procedures performed as stated in paragraph 3 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 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.

For M. Anandam & Co.,  
Chartered Accountants  
(Firm Regn.No.000125S)



Y.Lakshmi Nagarathnam  
Partner  
Membership Number: 212926



UDIN: 24212926BKAKTT3335

Place: Hyderabad  
Date: 12.02.2024