

## Integrated Filing (Finance) Ind AS

### Sundrop Brands Limited

#### General Information

Scrip code*	500215
NSE Symbol*	SUNDROP
MSEI Symbol*	NOTLISTED
ISIN*	INE209A01019
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	19-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	13-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	FOOD BUSINESS
Start date of board meeting	19-05-2025
Start time of board meeting	17:30:00
End date of board meeting	19-05-2025
End time of board meeting	18:15:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true
Latest Date on which RPT policy is updated	01-04-2022
Indicate Company website link for updated RPT policy of the Company	<a href="https://www.sundropbrands.com/pdf/code-of-conduct/policy_dealing_related_party_transactions.pdf">https://www.sundropbrands.com/pdf/code-of-conduct/policy_dealing_related_party_transactions.pdf</a>
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false
No. of times funds raised during the quarter	

Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)
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**Text Block**

Textual Information(1)	There is no default on loans and debt securities for the Quarter and Year ended March 31,2025
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## Financial Results - Ind-AS

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Part I <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1 Income</b>		
Revenue from operations	19,902.00	79,295.00
Other income	84.00	184.00
<b>Total income</b>	19,986.00	79,479.00
<b>2 Expenses</b>		
(a) Cost of materials consumed	12,855.00	49,927.00
(b) Purchases of stock-in-trade	34.00	79.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3.00)	95.00
(d) Employee benefit expense	1,502.00	5,624.00
(e) Finance costs	15.00	160.00
(f) Depreciation, depletion and amortisation expense	608.00	2,205.00
(g) <b>Other Expenses</b>		
1 Advertisement and sales promotion expense	1,613.00	3,505.00
2 Other expenses	4,124.00	17,801.00
<b>Total other expenses</b>	5,737.00	21,306.00
<b>Total expenses</b>	20,748.00	79,396.00
<b>Total profit before exceptional items and tax</b>	(762.00)	83.00
4 Exceptional items	(14,297.00)	(14,675.00)
<b>Total profit before tax</b>	(15,059.00)	(14,592.00)
<b>6 Tax expense</b>		
7 Current tax	(3.00)	0.00
8 Deferred tax	(3,659.00)	(3,520.00)
<b>Total tax expenses</b>	(3,662.00)	(3,520.00)
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
<b>Net Profit Loss for the period from continuing operations</b>	(11,397.00)	(11,072.00)
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
<b>Total profit (loss) for period</b>	(11,397.00)	(11,072.00)
17 Other comprehensive income net of taxes	(22.00)	(22.00)
<b>Total Comprehensive Income for the period</b>	(11,419.00)	(11,094.00)
<b>19 Total profit or loss, attributable to</b>		
Profit or loss, attributable to owners of parent		
Total profit or loss, attributable to non-controlling interests		
<b>20 Total Comprehensive income for the period attributable to</b>		
Comprehensive income for the period attributable to owners of parent		
Total comprehensive income for the period attributable to owners of parent non-controlling interests		
<b>21 Details of equity share capital</b>		
Paid-up equity share capital	3,770.00	3,770.00
Face value of equity share capital	10.00	10.00
22 Reserves excluding revaluation reserve		1,39,972.00

23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	(43.26)	(42.03)
	Diluted earnings (loss) per share from continuing operations	(43.26)	(42.03)
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	(43.26)	(42.03)
	Diluted earnings (loss) per share from continuing and discontinued operations	(43.26)	(42.03)
24	Debt equity ratio		
25	Debt service coverage ratio	0.00	0.00
26	Interest service coverage ratio	0.00	0.00
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

### Text Block

Textual Information(1)	<p>1. These financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of Sundrop Brands Limited the Parent Company or the Company at their meetings held on May 19, 2025. 2. These results have been prepared in accordance with Indian Accounting Standards Ind AS prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and are as per Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements Regulations, 2015, as amended. The statutory auditors have carried out an audit of these results for the year ended March 31, 2025 and a limited review for the quarter ended March 31, 2025 and have issued an unmodified report on the results for the quarter and year ended March 31, 2025. 3. Pursuant to previously submitted Public Announcement of Open Offer made on the February 29, 2024 and a copy of Detailed Public Statement made on March 7, 2024, the change in control of Sundrop Brands Limited, the Company has occurred through the indirect acquisition of the Company by Zest Holding Investments Limited by way of acquisition of shares from CAG Tech Mauritius Limited, Holding Company or Promoter of the Company. Post this transaction Zest Holding Investments Limited holds 100 percent of the issued and paid up share capital of CAG Tech Mauritius Limited, i.e. w.e.f August 28, 2024. Subsequently, on February 6, 2025, the Company acquired 100 percent equity shares of Del Monte Foods Private Limited as detailed in Note 4 below. This resulted in reduction of shareholding by CAG Tech Mauritius Limited. As per Article of Association of the Company, CAG Tech Mauritius Limited has right to appoint upto 50 percent of directors in the Board of the Company and is largest shareholder of the Company. Considering this CAG Tech Mauritius Limited has continued to be disclosed as Holding Company of the Company. 4. During the current year, the Company had entered into Share Purchase Agreement and Share Subscription Agreement on November 11, 2024 with the shareholders of Del Monte Foods Private Limited, DMFPL, for acquisition of 10 percent equity shares of DMFPL. Post obtaining relevant regulatory approvals, the Company acquired 100 percent equity shares and voting interest of DMFPL on February 6, 2025, being acquisition date. The Company allotted its 1,33,27,589 equity shares to the shareholders of DMFPL towards purchase consideration. The preferential issue price per equity share as per SEBI Substantial Acquisition of Shares and Takeovers regulations, 2011 was determined at Rs. 975.5 per equity share. However, for the purpose of accounting of business combination, the Company has considered fair value of Rs. 792.75 per equity share at the date of the acquisition i.e. February 6, 2025. As per Ind AS 103, purchase consideration has been allocated basis the fair value of the acquired assets and liabilities carried out by an independent valuation expert. Accordingly, the Group has recognised goodwill of Rs. 58,199 lakhs primarily due to the expected synergies from the combined operations, customer relationship of Rs. 494 lakhs and favorable contract brand amounting of Rs. 2,523 lakhs. The amount of goodwill and identified intangible assets are not expected to be deductible for the tax purposes. DMFPL is also primarily engaged in the business of manufacturing and trading of food products. The acquisition is expected to achieve synergy by integrating acquired assets into the Company existing business and help in exploring untapped geographies and product categories in food business. The Company also expects to reduce costs through economies of scale. Consolidated financial results includes financial results of DMFPL and its subsidiary from the date of acquisition. It has contributed revenue for two months i.e Feb and March 2025 of Rs. 10,444 lakhs to the consolidated revenue of the Group. 5. The consolidated financial results include the results of the Company and its wholly owned subsidiaries i Sundrop Foods India Private Limited, India ii Agro Tech Foods Bangladesh Pvt. Ltd., Bangladesh iii Sundrop Foods Lanka Private Limited, Sri Lanka iv Del Monte Foods Private Limited, India and its step down wholly owned subsidiary v Del Monte Foods India North Private Limited, India together referred to as the Group. 6. In the context of Indian Accounting Standard Ind AS 108 Operating Segments, Foods, is considered as the operating segment of the Group since the Chief Operating Decision Maker CODM, reviews business performance at an overall Group level as one segment. 7. a. Exceptional items for the quarter and year ended 31 March 2025 include following, i. The Company has accrued provision for impairment of Rs. 7,057 lakhs related to identified three cash generated units CGUs and impairment provision of Rs. 6,547 lakhs related to specified property, plant and equipments pertaining to certain products not expected to continue and where the Management will initiate process of disposal in due course ii. The Company has incurred business acquisition related costs of Rs. 516 lakhs Rs. 138 lakhs for the quarter ended March 31, 2025 on legal and professional, due diligence costs and other fees. iii. Provision for duty paid under protest for Custom Duty related litigation of Rs. 555 lakhs. b. Exceptional items for the quarter ended and year ended March 31, 2024 includes the interest of Rs. 268 lakhs on income tax refund orders relating to earlier years. 8. Based on the experience in the current year related to level of sales returns on account of damage and expiry and considering current market situation, the Company undertook a detailed review of its accounting estimate for refund liability which resulted in a change in the measurement of estimate for refund liability. As a result, sales returns for which refund liability is being accrued in the books of account as at the year end are expected to increase, the effect of which has resulted in higher provision for refund liability by Rs. 743 lakhs. 9. In the previous year, the Company received an amount of Rs. 113 lakhs in respect of the Business Interruption claim made by it in relation to the fire incident at one of the manufacturing locations of the Company in the earlier years. This insurance claim received by the Company has been included and disclosed as Other Income in the financial results for the year ended March 31, 2024. 10. The figures for the current quarter and quarter ended March 31, 2024 are balancing figures between audited figures of the full financial year ended March 31, 2025 and March 31, 2024 respectively, and the published year to date figures up to third quarter ended December 31, 2024 and December 31, 2023 respectively.</p>
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## Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Remeasurement of the net defined benefit obligation	(30.00)	(30.00)
Total Amount of items that will not be reclassified to profit and loss	(30.00)	(30.00)
2 Income tax relating to items that will not be reclassified to profit or loss	(8.00)	(8.00)
<b>3 Amount of items that will be reclassified to profit and loss</b>		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income		

## Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
<b>Assets</b>		
1	<b>Non-current assets</b>	
	Property, plant and equipment	19,106.00
	Capital work-in-progress	113.00
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	1,375.00
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	<b>Non-current financial assets</b>	
	Non-current investments	1,07,880.00
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	425.00
	<b>Total non-current financial assets</b>	1,08,305.00
	Deferred tax assets (net)	1,805.00
	Other non-current assets	1,495.00
	<b>Total non-current assets</b>	1,32,199.00
2	<b>Current assets</b>	
	Inventories	10,967.00
	<b>Current financial asset</b>	
	Current investments	0.00
	Trade receivables, current	6,373.00
	Cash and cash equivalents	2,201.00
	Bank balance other than cash and cash equivalents	125.00
	Loans, current	0.00
	Other current financial assets	87.00
	<b>Total current financial assets</b>	8,786.00
	Current tax assets (net)	0.00
	Other current assets	3,438.00
	<b>Total current assets</b>	23,191.00
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	<b>Total assets</b>	1,55,390.00
<b>Equity and liabilities</b>		
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	3,770.00
	Other equity	1,39,972.00
	<b>Total equity attributable to owners of parent</b>	1,43,742.00
	Non controlling interest	
	<b>Total equity</b>	1,43,742.00
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	



	Borrowings, non-current	0.00
	<b>Trade payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	<b>Total Trade payable</b>	0.00
	Other non-current financial liabilities	420.00
	<b>Total non-current financial liabilities</b>	420.00
	Provisions, non-current	192.00
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00
	<b>Total non-current liabilities</b>	612.00
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	0.00
	<b>Trade payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	509.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	6,884.00
	<b>Total Trade payable</b>	7,393.00
	Other current financial liabilities	2,306.00
	<b>Total current financial liabilities</b>	9,699.00
	Other current liabilities	600.00
	Provisions, current	558.00
	Current tax liabilities (Net)	179.00
	Deferred government grants, Current	0.00
	<b>Total current liabilities</b>	11,036.00
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	<b>Total liabilities</b>	11,648.00
	<b>Total equity and liabilities</b>	1,55,390.00
	Disclosure of notes on assets and liabilities	

## Cash flow statement indirect

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
<b>Part I Blue color marked fields are non-mandatory.</b>	
<b>1 Statement of cash flows</b>	
<b>Cash flows from used in operating activities</b>	
Profit before tax	(14,592.00)
<b>2 Adjustments for reconcile profit (loss)</b>	
Adjustments for finance costs	160.00
Adjustments for decrease (increase) in inventories	3,502.00
Adjustments for decrease (increase) in trade receivables, current	326.00
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	(443.00)
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	180.00
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	1,783.00
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	(47.00)
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	2,205.00
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	56.00
Adjustments for provisions, current	192.00
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.00
Adjustments for interest income	61.00
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	(80.00)
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	14,168.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
<b>Total adjustments for reconcile profit (loss)</b>	21,941.00
<b>Net cash flows from (used in) operations</b>	7,349.00
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	(437.00)
Other inflows (outflows) of cash	0.00
<b>Net cash flows from (used in) operating activities</b>	7,786.00
<b>3 Cash flows from used in investing activities</b>	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00

	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	2.00
	Purchase of property, plant and equipment	2,111.00
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	46.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	70.00
	<b>Net cash flows from (used in) investing activities</b>	<b>(1,993.00)</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	47,280.00
	Repayments of borrowings	50,630.00
	Payments of lease liabilities	206.00
	Dividends paid	731.00
	Interest paid	160.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) financing activities</b>	<b>(4,447.00)</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>1,346.00</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>1,346.00</b>
	<b>Cash and cash equivalents cash flow statement at beginning of period</b>	<b>855.00</b>
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>2,201.00</b>

### Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	B S R And Co	true	30-04-2026

**Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)**

Amount in (Lakhs)

[illegible]

[illegible]

[illegible]

### Text Block

Textual Information(1)	Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis.
Textual Information(2)	Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis.
Textual Information(3)	Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis.
Textual Information(4)	Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis.
Textual Information(5)	Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis.
Textual Information(6)	Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis.
Textual Information(7)	The rate of dividend per share is as per the approval of Shareholders of the Company.
Textual Information(8)	The rate of dividend per share is as per the approval of Shareholders of the Company. The amount is below million, the actual amount is Rs.258
Textual Information(9)	Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis.
Textual Information(10)	The amount of tranaction is as per the approval of NRC, Board of Directors and Shareholders of the Company. Remuneration as given above does not include long-term compensated absences benefit accrued, gratuity benefit accrued and insurance premium since the same are computed for all the employees together and the amounts attributable to the key managerial personnel cannot be ascertained separately. Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis. Mr. Nitish Bajaj as a KMP w.e.f. November 25, 2024
Textual Information(11)	The amount of tranaction is as per the approval of NRC, Board of Directors and Shareholders of the Company. Remuneration as given above does not include long-term compensated absences benefit accrued, gratuity benefit accrued and insurance premium since the same are computed for all the employees together and the amounts attributable to the key managerial personnel cannot be ascertained separately. Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis. Mr. Asheesh Kumar Sharma as a KMP w.e.f. April 25, 2024
Textual Information(12)	The amount of tranaction is as per the approval of NRC, Board of Directors and Shareholders of the Company. Remuneration as given above does not include long-term compensated absences benefit accrued, gratuity benefit accrued and insurance premium since the same are computed for all the employees together and the amounts attributable to the key managerial personnel cannot be ascertained separately. Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis.
Textual Information(13)	The amount of tranaction is as per the approval of NRC, Board of Directors and Shareholders of the Company. Remuneration as given above does not include long-term compensated absences benefit accrued, gratuity benefit accrued and insurance premium since the same are computed for all the employees together and the amounts attributable to the key managerial personnel cannot be ascertained separately. Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis.
Textual Information(14)	The rate of dividend per share is as per the approval of Shareholders of the Company. The amount is below million, the actual amount is Rs.195
Textual Information(15)	The rate of dividend per share is as per the approval of Shareholders of the Company.
Textual Information(16)	As per Company compensation policy
Textual Information(17)	As per Company compensation policy
Textual Information(18)	As per Company compensation policy
Textual Information(19)	As per Company compensation policy
Textual Information(20)	As per Company compensation policy
Textual Information(21)	As per Company compensation policy



Textual Information(22)	As per Company compensation policy
Textual Information(23)	Sitting fees is paid as per the limits of Companies Act . The transaction entered would be at Arm's Length Price and non material. As per Companies Act, 2013 and SEBI (LODR) Regulations, the Company had appointed independent directors and the sitting fees is paid to them for attending the Board and Committee meetings accordingly. Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis. Mr. Rajesh Jain as a Independent Director w.e.f. July 17, 2024.
Textual Information(24)	Sitting fees is paid as per the limits of Companies Act . The transaction entered would be at Arm's Length Price and non material. As per Companies Act, 2013 and SEBI (LODR) Regulations, the Company had appointed independent directors and the sitting fees is paid to them for attending the Board and Committee meetings accordingly. Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis. Mr. Satish Premanand Rao as a Independent Director w.e.f. July 17, 2024.
Textual Information(25)	Sitting fees is paid as per the limits of Companies Act . The transaction entered would be at Arm's Length Price and non material. As per Companies Act, 2013 and SEBI (LODR) Regulations, the Company had appointed independent directors and the sitting fees is paid to them for attending the Board and Committee meetings accordingly. Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis. Ms. Richa Arora as a Independent Director w.e.f. July 17, 2024.
Textual Information(26)	Sitting fees is paid as per the limits of Companies Act . The transaction entered would be at Arm's Length Price and non material. As per Companies Act, 2013 and SEBI (LODR) Regulations, the Company had appointed independent directors and the sitting fees is paid to them for attending the Board and Committee meetings accordingly. Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis. Dr.Om Prakash Manchanda as a Independent Director w.e.f. Nov 15, 2024.
Textual Information(27)	Sitting fees is paid as per the limits of Companies Act . The transaction entered would be at Arm's Length Price and non material. As per Companies Act, 2013 and SEBI (LODR) Regulations, the Company had appointed independent directors and the sitting fees is paid to them for attending the Board and Committee meetings accordingly. Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis. Mr. Karamendra Daulat Singh as a Independent Director w.e.f. Feb 06, 2025.
Textual Information(28)	The trust is maintained for providing post-employemnt benefits. Contribution is made towards the same. Post-employment benefit plans for the benefit of the employees of the Company is administered by Agro Tech Foods Non Management Staff Gratuity Fund.Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis.
Textual Information(29)	Contribution is done towards PF by employer and employee equal to 12 % of the employee's salary or any other % as may be prescribed by Government and as may be applicable, to the fund administered and managed by the Company's own trust. Post-employment benefit plans for the benefit of the employees of the Company is administered by Agro Tech Foods Provident Fund.Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis.
Textual Information(30)	Monthly contribution equal to specified percentage of the covered employees' salary is being made which is administered by Company's own Trust called Agro Tech Foods Superannuation Fund.Amount mentioned in "Value of the related party transaction as approved by the audit committee" represent approval from audit committee taken on yearly basis.