

FFL/SEC/2025/

May 16, 2025

BSE Limited Corporate Relationship Department 1<sup>st</sup> Floor, New Trading Ring Rotunda Building P.J. Towers, Dalal Street Fort Mumbai – 400001

Scrip Code: 523672

# Re. : 1) <u>Audited Financial Results</u> 2) <u>Auditors' Report on the Quarterly & Year-to-date Financial Results</u>

# Subject: <u>Outcome of the Board Meeting and announcements pursuant to the SEBI</u> (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations')

Dear Sirs,

We wish to inform you that the Board of Directors of the Company at its meeting held today has:

 Approved the Audited Financial Results of the Company for the quarter & year ended 31<sup>st</sup> March, 2025 as recommended by the Audit Committee, Statements showing the Audited Financial Results for the quarter & year ended 31<sup>st</sup> March, 2025 together with Auditors' Report on Audited Financial Results. Copies of the same are enclosed herewith as Annexure-A.

In compliance with the provisions of the Regulation 33(3)(d) of the Listing Regulations, the Statutory Auditors have issued the Audit Report with unmodified opinion with respect to the Audited Financial Results of the Company for the quarter & year ended  $31^{st}$  March, 2025.

2) Recommended a final Dividend of Rs.0.50 per equity share of face value of Rs.10/each (5%) for the financial year ended 31<sup>st</sup> March, 2025.

# **BRC CERTIFIED COMPANY**

**Corporate Office:** A-108, Sector-IV, Distt. Gautam Budh Nagar, Noida-201301, Uttar Pradesh, India. Ph: 0120 - 4012345 **Regd. Office:** Lal Tappar Industrial Area, P.O. Resham Majri, Haridwar Road, Dehradun (Uttarakhand)

**CIN:** L15133UR1990PLC023970, **Website:** <u>www.flexfoodsltd.com</u>; **E-mail ID:** <u>secretarial@flexfoodsltd.com</u>



3) The 35<sup>th</sup> Annual General Meeting of the Company will be held on Thursday, 21<sup>st</sup> August, 2025 by Video Conferencing (VC)/ Other Audio Visual Means (OAVM) and pursuant to Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, the Register of Member and Share Transfer Books of the Company will remain closed from Saturday, 26<sup>th</sup> July, 2025 to Friday, 1<sup>st</sup> August, 2025 (both days inclusive) for the purpose of Annual General Meeting and payment of Dividend (if approved at the 35<sup>th</sup> AGM of the Company).

Symbol	Type of	Book Closure		Record Date	Duran ese
Symbol	Security	From	То	Record Date	Purpose
523672 (Flex Foods Ltd)	Equity Shares	Saturday, 26 <sup>th</sup> July, 2025	Friday, 1 <sup>st</sup> August, 2025	25 <sup>th</sup> July, 2025	Annual General Meeting & Payment of
					Dividend

4) Upon recommendation of the Audit Committee, approved appointment of M/s. Mahesh Gupta & Co., Company Secretaries a peer reviewed firm, as the Secretarial Auditors of the Company for a term of five (5) consecutive years, commencing from financial year 2025-26 to financial year 2029-30, subject to approval of the members of the Company at the ensuing Annual General Meeting of the Company. Details pursuant to Regulation 30 of the Listing Regulations and pursuant to SEBI Circular No. SEBI Master Circular dated 11<sup>th</sup> November, 2024 and 31<sup>st</sup> December, 2024 are given in Annexure-B.

The meeting of the Board of Directors commenced at 5:05 P.M. and concluded at 06:27 P.M.

This is for your information and record.

Thanking you,

Yours faithfully, For FLEX FOODS LIMITED

(HIMANSHU LUTHRA) Company Secretary

Encl : As above

# **BRC CERTIFIED COMPANY**

Corporate Office: A-108, Sector-IV, Distt. Gautam Budh Nagar, Noida-201301, Uttar Pradesh, India. Ph: 0120 - 4012345



# CIN:L15133UR1990PLC023970 AUDITED FINANCIAL RESULTS

FOR THE QUARTER & YEAR ENDED 31.03.2025

-	d 1	Ouerteel	Quarter	Quarter	Vaar	(Rs. in Lacs
Particulars		Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	Yea Ende
	( · · · · · · · · · · · · · · · · · · ·	31.03.2025	31.12.2024	31.03.2024	31.03.2025	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited
1	Income					
	a) Revenue from operations	4505	2788	4402	14860	1200
	1) Sales / Revenue from operations 2) Other operating income	4505	2280	4402	14880	1200
	Total Revenue from operations (1+2)	4551	2810	4444	15001	121:
	b) Other Income	22	<u>5</u>	<u>31</u>	<u>38</u>	4
	Total Income (a+b)	<u>4573</u>	<u>2815</u>	4475	<u>15039</u>	121
	Expenses	1000		4407		
	(a) Cost of materials consumed	1328	899	1107	4602	
	(b) Purchase of Stock-in-trade	-	2	1	10	
	(c Changes in inventories of finished goods, work-in-progress and stock-in-trade	(112)	135	354	249	(98
	(d) Changes in Inventory of Biological Assets	(3)	- 3	(3)	9	
	(e) Gain from change in fair value of Biological Assets	· ·	-	-	(2)	
	(f) Power & Fuel	837	640	801	3004	28
	(g) Employees Benefit Expenses	649	703	687	2723	25
	(h) Finance Cost	584	571	559	2280	17
	(i) Depreciation and amortisation expense	413	419	415	1666	16
	(j) Other expenses	1529	469	848	<u>4818</u>	42
	Total expenses	<u>5225</u>	<u>3841</u>	<u>4769</u>	<u>19359</u>	<u>156</u>
	Profit / (Loss) before exceptional items (1-2)	(652)	(1026)	(294)	(4320)	(352
	Exceptional items		-		-	14C
	Profit / (Loss) before tax (3+4)	(652)	(1026)	(294)	(4320)	(352
	Tax expense	(128)	(260)	(119)	(1070)	(93
	Net profit /( Loss) after tax (5-6)	(524)	(766)	(175)	(3250)	(259
	Other Comprehensive Income (net of Income tax)	e				
	a) Items that will not be reclassified to profit & loss account	(33)	•	(21)	(33)	(2
	b) Items that will be reclassified to profit & loss account		•	-	-	
	Total Comprehensive Income for the period (7+8)	(557)	(766)	(196)	(3283)	(261
0	Paid-up equity share capital (Face Value Rs. 10)	1245	1245	1245	1245	12
1	Other equity excluding revaluation reserves				2935	62
2	Earning per share of Rs. 10 (in Rs.) (not annualised)					
	a) Basic	(4.20)	(6.15)	(1.41)	(26.10)	
	b) Diluted	(4.20)	(6.15)	(1.41)	(26.10)	(20.

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# FLEX FOODS LIMITED CIN:L15133UR1990PLC023970 STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2025

(Rs. in Lacs)

Particulars	As At <u>31.03.2025</u> (Audited)	As A <u>31.03.202</u> (Audited
I ASSETS		
1 Non-Current Assets		
a) Property,Plant and equipment	25664	2655
b) Capital work-in-progress	13	2000
c) Investment Property	1	20
	1	
d) Intangible Assets	272	25
e) Right of Use Assets	38	1
f) Intangible Assets under development	50	
g) Financial assets	349	30
- Other financial assets	1782	71
h) Deferred Tax Assets (Net)	1782	
i) Other non current assets		
Total Non-Current Assets	28120	2805
2 Current Assets		
a) Inventories	4566	464
b) Biological Asset	53	e
c) Financial assets	55	
i) Trade Receivables	3924	378
	121	5/6
ii) Cash and Cash Equivalents		
iii) Bank Balances other than (ii) above	48	e
iv) Loans	5	
v) Other financial assets	13	5
d) Current Tax Assets (Net)	5	
e) Other Current Assets	1989	247
Total -Current Assets	10724	1118
TOTAL ASSETS	38844	3924
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	1245	124
b) Other equity	2935	628
Total Faulty	4190	75
Total -Equity	4180	75
LIABILITIES		
1 Non-current liabilities		
a) Deferred Government Grants	138	1
b) Financial liabilities		
- Borrowings	20324	196
- Lease Liabilities	87	1
c) Provisions	170	1
Total -Non-current liabilities	20719	201
a francisco de la defensa d		
Current Liabilities		
a) Financial liabilities	e	
i) Borrowings	7583	64
ii) Lease Liabilities	48	
iii) Trade Payables		
Total outstanding dues of micro enterprises & small enterprises	1208	
Total outstanding dues of creditors other than micro enterprise and small enterprises	1833	
iv) Other financial Liabilities	1953	1.00
b) Other current liabilities	742	
	578	
c) Provisions		1
	13945	116
c) Provisions Total -Current liabilities	13945	110

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# FLEX FOODS LTD.

# FLEX FOODS LIMITED CIN: L15133UR1990PLC023970 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31.03.2025

(Rs. in Lakhs)

Particulars	For the Year Ended 31.03.2025 (Audited)	For the Year Ended 31.03.2024 (Audited)
I CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	(4320)	(3524)
Adjustments for :		
Depreciation and Amortization	1666	1634
Deferred Income on Capital Subsidy	(20)	(20)
Interest expenses	2280	1723
Provision for Doughful Debts	1	-
Sundry Debit Balances Written Off	2	12
Sundry Credit Balances Written Back	(2)	(3)
Loss/(Profit) on Sale Fixed Assets (Net)	(1)	-
Interest Income	(32)	(23)
Operating Profit before Working Capital Changes	<u>(426)</u>	<u>(201)</u>
Adjustments for :	70	(1010)
(Increase)/Decrease in Inventories	76	(1018)
(Increase)/Decrease in Inventories of Biological Asset	9 387	(8)
(Increase)/Decrease in Trade Receivables, Current Financial Assets & Other Current Assets		(919)
(Increase)/Decrease in Non Current Financial Assets & Other Non Current Assets Increase/(Decrease) in Trade Payables, Financial Liabilities, Other Liabilities & Current Provisions	(39) (250)	(89) 888
Increase/(Decrease) in Trade Payables, Financial Liabilities, Other Liabilities & Current Provisions Increase/(Decrease) in Non Current Provisions	(230)	17
Inclease/(Declease) In Non-Gunenic Frovisions	(233)	(1330)
Cash Generated From Operating activities	(200)	(1856)
Income Tax paid		
Net Cash Generated From Operating Activities	(233)	(1330)
Net Gash Generated i form Operating Activities	12007	(1000)
II CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment, Capital Work-In -Progress & Investment property & Intangible assets		
under development	(604)	(365)
Proceeds from Sale of Property, Plant & Equipment	(001)	(000)
Interest Received	32	23
Net cash used in Investing Activities	(571)	(342)
III CASH FLOW FROM FINANCING ACTIVITIES	<u>1</u>	<u></u>
Proceeds /(Repayment) of non Current Borrowing (Net)	662	1382
Proceeds / (Repayment) from Current Borrowing (Net)	1154	1355
Dividend Paid	(62)	(62)
Lease Liability	(54)	(63)
Interest & Finance charges	(885)	(1081)
Net cash generated from / (used in) Financing Activities	<u>815</u>	<u>1531</u>
Net increase/(decrease) in Cash & Cash Equivalents	11	(141)
Cash & Cash Equivalents at beginning of the year	<u>158</u>	299
Cash & Cash Equivalents at end of the year #	169	158

Note:-

# Includes Rs.48 lacs (Previous Year Rs.65 lacs) in respect of amount lying in unclaimed dividend account, Demand Deposits more than 3 months, margin money for bank guarantee and letter of credit.





#### Notes:

Segment reporting is not applicable as there is only one reportable segment.

2 Figures for previous periods have been regrouped / rearranged wherever considered necessary.

3 The figures for the quarter ended 31st March, 2024 and 31st March 2025 are the balancing figures between the audited figures in respect of full financial year & the unaudited published year to date figures upto the third quarter of the relevant financial year.

4 The Board of Directors have recommended a final dividend of Rs. 0.50 per share (5%) for the financial year 2024-2025. The same is subject to the approval of shareholders in the ensuing Annual General Meeting.

5 In terms of SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that the auditor has issued audit report with unmodified opinion on annual audited financial results for the year ended March 31, 2025.

6 "Other expenses" in the Audited/ Unaudited Financial Results includes Exchange Gain/ Loss on Foreign currency Transaction/Outstandings as under :-

Particulars	Quarter ended 31.03.2025 (Audited)	31.12.2024	31.03.2024	31.03.2025	31.03.2024
Other expenses	326	(645)	(426)	262	69

7 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 16th May, 2025.

8 The financial results of the company for the year ended 31st March 2025 has been audited by the statutory auditors.

GODS For FLEX FOODS LIMITED SITE ш (ASHOK CHATURVEDI) CHAIRMAN

Place : NOIDA Date : 16.05.2025





# <u>Auditor's Report on the Quarterly Financial Results and Year to Date Results of Flex Foods</u> <u>Limited("The Company") pursuant to the Regulation 33 of the Securities and Exchange Board of</u> <u>India (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

To The Board of Directors of Flex Foods Limited,

# Opinion

We have audited the accompanying statement of financial results of M/sFlex Foods Limited("the Company") for the quarter and year ended March 31, 2025 ('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 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, in this regard; and
- ii. give a true and fair view of the net loss including other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

# **Basis of Opinion**

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



### Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income/lossof the Company and other financial information in accordance with the applicable Indian accounting standards 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 respective Board of Directors of the companies are also responsible for overseeing the financial reporting process of the Company.

## Auditors Responsibilities for the Audit of Financial Results

Our 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 audit report that includes our opinion. Reasonable Assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SA's 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 a part of audit in accordance with SA's we exercise professional judgement and maintain professional skepticism throughout the audit. We 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 our Opinion. The risk of not detecting a material Misstatement resulting from fraud is higher than from one resulting from error as Fraud may involve collusion, forgery, intentional omissions or the override of internal controls.
- 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 this Act, we are also responsible for expressing our opinion on whether the company has adequate



internalfinancial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates and related Disclosures made by the 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 we conclude that a material uncertainty exists, we are required to draw attention in our Auditors report to the related disclosures in the financial results or, if such disclosures are inadequate, or to modify our opinion. Our conclusions are based on the audit evidence obtained upto the date of our auditor's report.
- 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.
- We communicate with those changed 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 we identify during our audits.
- We also provide those charged with governance with a statement that we 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 our independence, and where applicable, related safeguards.

## Other matters

Further, we report that the figures for the quarter ended March 31, 2025 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2025 and the published year-to-date figures up to December 31, 2024 being the date of the end of the third quarter of the current financial year, which were subjected to a limited review, as required under the Regulation and the Circular.

For MJMJ & Associates LLP Chartered Accountants Firm Registration No.027706N/C400013

Megha Jain Partner

Membership No. 415389 Udin No.- **25415389BMIDWV4092** 

Place: Noida Date: 16<sup>th</sup> May, 2025

#### FLEX FOODS LIMITED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

			(Rs. in Lacs)
S.NO.	PARTICULARS	Quarter ended 31st March,2025	Year Ended 31st March,2025
1	Income	9	
	a) Revenue from Operations		
	1) Net Sales/Income from operations	4505	14860
	2) Other Operating income	46	141
	Total Revenue from operation (1+2)	<u>4551</u>	15001
	b) Other Income	22	38
	Total Income(a+b)	<u>4573</u>	<u>15039</u>
2	Expenses		
	(a) Cost of materials consumed	1328	4602
	(b) Purchase of stock-in-trade	0	10
	(c) Changes in inventories of finished goods, work-in-progress and stock-in- trade	(112)	249
	(d) Changes in inventory of Biological Asset	(3)	9
	(e) Gain from Change in Fair Value of Biological Assets	0	(2)
	(f) Power & Fuel	837	3004
	(g) Employee Benefit Expenses	649	2723
	(h) Finance costs	584	2280
	(i) Depreciation and Amortisation Expenses	413	1666
	(j) Other Expenses	1529	4818
	Total Expenses	5225	<u>19359</u>
3	Profit from operations before exceptional items and Tax (1-2)	(652)	(4320)
4	Exceptional items		
5	Profit / (Loss) before Tax (3+4)	(652)	(4320)
6	Tax Expenses	(128)	(1070)
7	Net Profit/(Loss) after tax (5-6)	<u>(524)</u>	(3250)
8	Other comprehensive Income (net of Income tax)		
	a) Item that will not be reclassified to profit & loss account	-33	-33
	b) Item that will be reclassified to profit or loss account		
		(33)	(33)
9	Total comprehensive Income for the period (7+8)	<u>(557)</u>	(3283)
10	Paid-up equity share capital (Face Value Rs.10)	1245	1245
11	Other equity excluding revaluation reserves as per Balance Sheet		2935
12	Earnings per share of Rs.10(In Rs.) (not annuallsed)		
	a) Basic	(4.20)	(26.10)
	b) Diluted	(4.20)	(26.10)

Notes:

1 Segment reporting is not applicable as there is only one reportable segment.

2 Figures for previous periods have been regrouped / rearranged wherever considered necessary.

The Figures for the quarter ended 31st March, 2024 and 31st March, 2025 are the balancing figures between the audited figures in respect of full financial year & the unaudited published year to date figures up to the third quarter of the relevant financial year.

4 In terms of SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that the auditor has issued audit report with unmodified opinion on annual audited financial results for the year ended March 31, 2025.

The Board of Directors have recommended a final dividend of Rs. 0.5 per share (5%) for the financial year 2024-2025. The same is subject to the approval of shareholders in the ensuing Annual General Meeting.

6 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 16th May, 2025.

7 The financial results of the company for the year ended 31st March 2025 has been audited by the statutory auditors.

8 "Other expenses" in the Audited Financial Results includes exchange gain/Loss on Foreign currency Transaction/ Outstandings as under :-

(Rs. in Lakhs)

PARTICULARS	Quarter ended 31st March,2025	Year Ended 31st March,2025
Other expenses	326	262

This is the statement of Audited Financial Results Referred to in our report of even date attached

> For MJMJ & Associates LLP Chartered Accountants Firm Registration No.027706N/C400013

P Megha Jain Partner Membership No. 415389

Udin No-25415389BMIDWV4092

Place:- Noida Dated:- 16th May, 2025

### FLEX FOODS LIMITED BALANCESHEET AS AT 31ST MARCH, 2025

5. No.	Particulars	As at 31st March,2025 (AUDITED)	(Rs. in L As at 31st March,2024 (AUDITED)
I	ASSETS		
1	Non-Current Assets		
	a) Property, Plant and Equipment	25664	26556
	b) Capital work-in-progress	13	204
	c) Investment Property	1	1
	d) Intangible assets		
	e) Right of Use Assets	272	259
	<li>f) Intangible Assets under Development</li>	38	18
	g) Financial assets		
	<ol> <li>Other financial assets</li> </ol>	349	307
	h) Deferred Tax Assets(Net)	1782	712
	i) Other Non-Current Assets	1	2
	Total Non-Current Assets	28120	28059
2	Current Assets		
4	a) Inventories	4566	4643
	b) Biological Asset	53	62
	c) Financial assets	33	02
	i) Trade Receivables	3924	3788
	ii) Cash and Cash Equivalents	121	93
	iii) Bank Balances other than (ii) above	48	65
	iv) Loans	5	1
	v) Other financial assets	13	55
	d) Current Tax Assets (Net)	5	4
	e) Other Current Assets	1989	2476
	Total Current Assets	10724	11187
	TOTAL ASSETS	38844	39246
п	EQUITY AND LIABILITIES		57210
	Equity	1945	1245
	a) Equity Share Capital	1245	1245
	b) Other equity	2935	6280
	Total Equity	4180	7525
	Liabilities		
1	Non-current liabilities		
	a) Deferred Government Grants	138	158
	b) Financial liabilities		
	i) Borrowings	20324	19662
	ii) Lease Liabilities	87	131
	c) Provisions	170	160
	Total Non-current liabilities	20719	20111
2	Current Liabilities		
	a) Financial liabilities		
	i) Borrowings	7583	6429
	ii) Lease Liabilities	48	46
	iii) Trade Payables		
	Total Outstanding dues of micro enterprises and small enterprises	1208	994
	Total Outstanding dues of creditors other than micro		
	enterprises and small enterprises	1833	1626
	iv) Other financial Liabilities	1953	1226
	b) Other current liabilities	742	726
	c) Provisions	578	563
	d) Current tax liabilities(Net)		
	Total Current liabilities	13945	11610
		38844	39246
	TOTAL EQUITY AND LIABILITIES		

Place:- Noida Dated:- 16th May, 2025 Chartered Accountants Firm Registration No 027706N/C400013

For MJMJ & Associates LLP

Partner Membership No. 415389 Udin No-25415389BMIDWV4092

#### FLEX FOODS LIMITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2025

		(Rs. in Lacs)
Particulars	For the Year Ended 31.03.2025 (Audited)	For the Year Ended 31.03.2024 (Audited
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	(4320)	(3524)
Adjustments for :	()	
Depreciation and Amortization	1666	1634
Deferred Income on Capital Subsidy	(20)	(20)
nterest expenses	2280	1723
rovison for doubtful debts	1	-
undry Debit Balances Written Off	2	12
undry Credit Balances Written Back	(2)	(3)
oss/(Profit) on Sale of Fixed Assets (Net)	(1)	
nterest Income	(32)	(23)
Operating Profit before Working Capital Changes	(426)	(201)
Adjustments for :	( )	
Increase)/Decrease in Inventories	76	(1018)
Increase)/Decrease in Inventories of Biological Asset	9	(8)
,	~	
Increase)/Decrease in Trade Receivables,Current Financial Assets & Other Current Assets	387	(919)
155015	387	
	(39)	(89)
Increase)/Decrease in Non Current Financial Assets & Other Non Current Assets		
ncrease/(Decrease) in Trade Payables, Financial Liabilities, Other Liabilities &	(250)	888
Current Provisions	(200)	000
ncrease/(Decrease) in Non Current Provisions	10	17
	(233)	(1330)
Cash Generated From Operating activities		
ncome Tax paid	0	0
let Cash Generated From Operating Activities	(233)	(1330)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment, Capital Work-In -Progress & Investment	(004)	(205)
roperty	(604)	(365)
Proceeds from Sale of Property ,Plant & Equipment	1	0
nterest Received	32	23
Net cash used in Investing Activities	(571)	(342)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds /(Repayment) of Non Current Borrowing (Net)	662	1382
Proceeds/ (Repayment) from Current Borrowing (Net)	1154	1355
Dividend Paid	(62)	(62)
ease Liability	(54)	(63)
nterest & Finance charges	(885)	(1081)
Net cash generated from/ (used in) Financing Activities	815	1531
Net increase in Cash & Cash Equivalents	11	(141)
	158	299
Cash & Cash Equivalents at beginning of the year		

# Includes Rs.48 lacs (Previous Year Rs.65 lacs) in respect of amount lying in unclaimed dividend account, Demand Deposits more than 3 months, margin money for bank guarantee and letter of credit.

Place:- Noida DATE :- 16th May'2025 For MJMJ & Associates LLP Chartered Accountants Firm Registration No 027706N/C400013 Megna Jain Partner Membership No.415389 Udin No-25415389BMIDWV4092



# Annexure-B

Sl. No.	Description	Detail(s)		
1.	Reason for change viz. appointment, <del>re-appointment,</del> <del>resignation, removal, death or</del> <del>otherwise</del>	Mr. Mahesh Kumar Gupta, Proprietor, M/s. Mahesh Gupta & Co., (Membership No. FCS 2870 and C P No.1999) a Delhi based Peer Reviewed (6470/2025) Practicing Company Secretaries, bearing unique identification No. S1993DE011500, appointed as Secretarial Auditors of the Company.		
2.	Date of appointment <del>/re- appointment/cessation</del> (as applicable) & term of appointment/re-appointment	The Board of Directors at its meeting held on May 16, 2025 has upon the recommendation of the Audit Committee, approved the appointment of M/s. Mahesh Gupta & Co., Company Secretaries, a peer reviewed firm, as Secretarial Auditors of the Company for a term of five (5) consecutive years, commencing from financial year 2025-26 to financial year 2029-30, subject to approval of the members of the Company at the ensuing 35 <sup>th</sup> Annual General Meeting.		
3.	Brief profile (in case of appointment)	Mr. Mahesh Kumar Gupta is a fellow member of the Institu of Company Secretaries of India having a vast experience of over 32 years. He has built a strong reputation with his integrity, commitment to professional excellence, confidentiality and client satisfaction and consistently delivering quality service. Acknowledging the longevity of his services, he was felicitated with Certificate of Appreciation by the Institute of Company Secretaries of India (ICSI) in 2021.		
4.	Disclosure of relationships     Not Applicable       between directors (in case of appointment of a director)     Not Applicable			

## **BRC CERTIFIED COMPANY**

Corporate Office: A-108, Sector-IV, Distt. Gautam Budh Nagar, Noida-201301, Uttar Pradesh, India. Ph: 0120 - 4012345

**Regd. Office:** Lal Tappar Industrial Area, P.O. Resham Majri, Haridwar Road, Dehradun (Uttarakhand) **CIN:** L15133UR1990PLC023970, **Website:** <u>www.flexfoodsltd.com</u>; **E-mail ID:** <u>secretarial@flexfoodsltd.com</u>