

May 26, 2025

To,

National Stock Exchange of India Limited
Exchange Plaza, 5th floor, Plot no. C/1,
G Block, Bandra Kurla Complex, Mumbai – 400 051
NSE Symbol: UNIVAFOODS

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400 001
Scrip Code: 526683

Sub.: Outcome of Board Meeting.

Dear Sir/Ma'am,

Pursuant to Regulations 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we inform that the Board of Directors of the Company, at their meeting held on Monday, May 26, 2025 has inter-alia considered and approved:

1. The Audited Financial Results for quarter and year ended March 31, 2025. We enclose herewith a copy of the approved Audited Financial Results along with the Auditor's Report with unmodified opinions on the aforesaid Audited Financial Results issued by M/s. B. M. Gattani and Co., Statutory Auditors of the Company as **Annexure-1**.

The Statutory Auditors of the Company, M/s. B. M. Gattani & Co., Chartered Accountants, have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company for the financial year ended March 31, 2025. This declaration is being made pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of Board of Directors commenced on Monday, the May 26, 2025 at 5:00 P.M. (IST) and concluded at 5:30 P.M. (IST).

Kindly take the same on records.

Thanking you,
For Univa Foods Limited

Deepak Babulal Kharwad
(Director)
DIN: 08134487

Univa Foods Limited

Regd. Office: B-702, 7th Floor, Neelkanth Business Park, Kiroli Village, Near Bus Depot, Vidyavihar (W),
Mumbai – 400086. | CIN: L55101MH1991PLC063265
Contact No.: +91 8928039945 | Email Id: univafoods@gmail.com | Website: www.univafoods.co.in



B.M. Gattani & Co.

Chartered Accountants

B-702, Om Sai Shravan,
Opp. Shimpoli Telephone Exchange,
Shimpoli, Borivali (W), Mumbai-400092
Tel: 022-28988811, Cell: +91 9022988811
E-Mail: balmukundgattani@yahoo.co.in

Independent Auditor's Report on Standalone Annual Financial Results of the Univa Foods Limited Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the quarter and year ended 31st March 2025

To,
The Board of Directors of
Univa Foods Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone Financial Results ("The Statement") of Univa Foods Limited (the "Company") for the quarter ended 31 March 2025 and the year to date results for the period from 01 April 2024 to 31 March 2025, 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").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement:

- i. Is presented in accordance with the requirements of the 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 Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India of the net profit, total comprehensive Income and other financial information of the Company for the quarter and year ended on 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"), as amended. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results for the quarter and year ended 31 March 2025, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibility for the Standalone Financial Results

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of these standalone Financial Results that gives a true and fair view of the net profit and total comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act, and other accounting principles generally accepted in India and in the compliances 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 the 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 standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors of Company is 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.

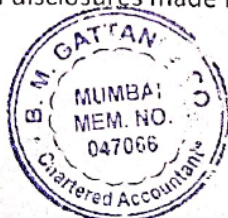
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 our 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 Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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 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, we are also responsible for expressing our opinion 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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.

We 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 we identify during our audit.


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 Matter

The Statement includes Standalone Annual Financial Results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of above matter.

For B M Gattani & Co..
Chartered Accountants
FRN No. 113536WSS


Balmukund N Gattani
(Proprietor)

Membership No.: 47066
UDIN: 25047066BMLJLR3322
Place: Mumbai
Date: 26/05/2025



UNIVA FOODS LIMITED						
CIN: L55101MH1991PLC063265						
Reg. Off.: B-702, 7th Floor, Neelkanth Business Park, Kiroli Village, Near Bus Depot, Vidyavihar (W), Mumbai - 400086						
Contact No.: +91 8928039945 Email Id: univafoods@gmail.com Website: www.univafoods.co.in						
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2025						
PART-1		(Rs. in Lakhs except EPS)				
STANDALONE						
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended ended in the previous year	12 month ended	Previous year ended
Sr. No.	Particulars	31-Mar-25 Audited	31-Dec-24 Un-Audited	31-Mar-24 Audited	31-Mar-25 Audited	31-Mar-24 Audited
1	Income					
	(a) Revenue From Operations	0.000	0.000	0.000	0.000	2.720
	(c) Other Income	0.000	0.000	3.590	2.000	3.590
	Total Income	0.000	0.000	3.590	2.000	6.310
2	Expenses					
	(a) Cost of materials consumed	0.000	0.000	0.000	0.000	0.000
	(b) Purchases of stock-in-trade	0.000	0.000	0.000	0.000	0.000
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000	0.000	0.000	0.000
	(d) Finance Cost	0.000	0.001	0.000	0.072	0.000
	(e) Employee Benefits Expenses	0.720	0.480	1.310	1.950	10.130
	(f) Depreciation and amortisation expense	0.000	0.000	0.030	0.032	0.130
	(g) Annual Listing Fees	0.000	8.083	1.680	8.707	8.170
	(h) Professional Fees	0.277	1.848	0.570	2.534	3.060
	(i) Audit Fees	0.000	0.000	0.500	0.000	0.500
	(j) Advertisement expenses	0.000	0.000	0.270	0.200	1.200
	(k) Sundry Balance W/off	0.000	0.000	0.010	0.117	48.140
	(l) Rent	0.000	0.000	0.000	0.000	3.900
	(m) ROC Expenses	0.000	0.490	0.000	0.490	1.000
	(n) License Renewal Fees	0.000	0.000	0.000	0.274	0.000
	(o) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7.655	0.807	0.080	8.462	1.150
	Total Expenses	8.652	11.708	4.450	22.838	77.380
3	Profit / (Loss) before exceptional items and tax (1-2)	(8.652)	(11.708)	(0.860)	(20.838)	(71.070)
4	Exceptional Items	0.000	0.000	0.000	0.000	0.000
5	Profit / (Loss) before tax (3-4)	(8.652)	(11.708)	(0.860)	(20.838)	(71.070)
6	Tax Expenses					
	(a) Current Tax	0.000	0.000	0.000	0.000	0.000
	(b) Deferred Tax	0.000	0.000	0.000	0.000	0.000
7	Total Tax Expenses	0.000	0.000	0.000	0.000	0.000
8	Profit/ (Loss) for a period from continuing operations (5-7)	(8.652)	(11.708)	(0.860)	(20.838)	(71.070)
9	Profit/ (Loss) for a period from dis -continuing operations	0.000	0.000	0.000	0.000	0.000
10	Tax Expenses of discontinued operations	0.000	0.000	0.000	0.000	0.000
11	Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)	0.000	0.000	0.000	0.000	0.000
12	Other Comprehensive Income/ (Loss)					
	A) (i) Amount of items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000
	B.) (i) Amount of items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000
	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period (8-11-12)	(8.652)	(11.708)	(0.860)	(20.838)	(71.070)
13	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	1432.280	1432.280	1432.280	1432.280	1432.280
14	Earning Per Share (For continuing operations)					
	(a) Basic	(0.0604)	(0.0817)	(0.0060)	(0.1455)	(0.4962)
	(b) Diluted	(0.0604)	(0.0817)	(0.0060)	(0.1455)	(0.4962)

Notes:

- In terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the above results for the quarter ended March 31, 2025 have been reviewed and recommended by the Audit Committee of the Directors and subsequently approved by the Board of Directors at their meetings held on 26th May, 2025
- The financial results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind AS from April 01, 2017, and accordingly, these financial Statements along with the comparatives have been prepared in accordance with the recognition and measurement principles in Ind AS 34 - Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- This is a single segment company in accordance with the AS-17 (Segment Reporting) issued by ICAI. Hence the question of disclosure of segment information does not arise.
- The figures for the previous years have been regrouped/reclassified/restated wherever necessary in order to make them comparable with figures for the previous year.

Place: Mumbai
Date: 26th May, 2025



For and on behalf of the Board
Univa Foods Limited
MALLINATH Digitally signed
by MALLINATH
MADINENI
Mallinath Madineni
Managing Director
DIN: 01556784

UNIVA FOODS LIMITED			
CIN: L55101MH1991PLC063265			
Reg. Off.: B-702, 7th Floor, Neelkanth Business Park, Kiroli Village,			
Contact No.: +91 8928039945 Email Id: univafoods@gmail.com Website: www.univafoods.co.in			
STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2025			
(Amount in Lakhs)			
Sr.No.	STATEMENT OF ASSETS AND LIABILITIES	STANDALONE	
		As at current year ended	As at previous year ended
		31.03.2025	31.03.2024
	Particulars	(Audited)	(Audited)
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	-	0.15
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Biological assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
	Non-Current Financial Assets	-	-
	Non-current investments	-	-
	Trade receivables, non-current	-	-
	Loans, non-current	-	-
	Other non-current financial assets	-	-
	Total non-current financial assets	-	0.15
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total non-current assets	-	0.15
2	Current assets		
	Inventories	-	-
	Current financial asset	-	-
	Current investments	-	-
	Trade receivables, current	-	-
	Cash and cash equivalents	0.47	0.53
	Bank balance other than cash and cash equivalents	-	-
	Loans, current	-	-
	Other current financial assets	2.22	2.22
	Total current financial assets	2.69	2.75
	Current tax assets (net)	-	-
	Other current assets	-	-
	Total current assets	2.69	2.75
3	Non-current assets classified as held for sale		-
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	2.69	2.90
B	Equity and liabilities		
1	Equity:		
	Equity attributable to owners of parent		
	Equity share capital	1,432.28	1,432.28
	Other equity	(1,507.87)	(1,487.02)
	Total equity attributable to owners of parent	(75.60)	(54.74)
	Non controlling interest	-	-
	Total equity	(75.60)	(54.74)
2	Liabilities		
	Non-current liabilities	-	-
	Non-current financial liabilities:		
	Borrowings, non-current	71.84	50.96
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	71.84	50.96
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current liabilities		
	Current financial liabilities:		
	Borrowings, current	-	-
	Trade payables, current	1.55	1.35
	Other current financial liabilities	-	-
	Total current financial liabilities	1.55	1.35
	Other current liabilities	4.89	5.33
	Provisions, current	-	-
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Other current liabilities	-	-
	Total current liabilities	6.44	6.68
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total Liabilities	8.00	8.03
	Total equity and liabilities	2.69	2.90

Place: Mumbai
Date: 26th May, 2025



For and on behalf of the Board
Univa Foods Limited
MALLINATH
MADINENI
Digitally signed by
MALLINATH MADINENI
Mallinath Madineni
Managing Director
DIN: 01556784

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(Rs. In Lakhs)			
Sr.No.	STATEMENT OF CASH FLOW	STANDALONE	
		Current Year ended	Previous year ended
		31.03.2025	31.03.2024
	Particulars	(Audited)	(Audited)
A	Cash flow from operating activities		
	Profit/(Loss) before tax	(20.84)	(71.07)
	Adjustments for:		
	Depreciation and amortization expense	0.03	0.13
	Sundry Balances W/off	0.12	48.14
	Sundry Balances Written Back	-	(3.59)
	Finance income	-	-
	Finance cost	-	0.65
	Adjustment during the year	-	-
	Operating profits before working capital changes	(20.69)	(25.74)
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	-	-
	(Increase)/ Decrease in Inventories	-	-
	Increase/(Decrease) in Loans	-	-
	Increase/(Decrease) in Trade payables	0.20	2.19
	(Increase)/ Decrease in other non current asset	-	-
	(Increase)/ Decrease in other current asset	-	0.19
	Increase/(Decrease) in Provision	-	-
	Increase/(Decrease) in Borrowings	-	-
	Increase/(Decrease) in other current Liabilities and Provision for exps	(0.44)	0.67
	Cash generated from operations	(20.93)	(22.69)
	Income Taxes paid	-	-
	Net cash inflow/(outflow) from operating activities	(20.93)	(22.69)
B	Cash flow from investing activities		
	Purchase of non-current investments	-	-
	Short term loans given	-	-
	Sale of Asset	-	-
	Net cash outflow from investing activities	-	-
C	Cash Flow from Financing activities		
	Increase/(Decrease) in Short term borrowings	-	-
	Increase/(Decrease) in Long term borrowings	20.88	22.96
	Finance Cost	-	(0.65)
	Proceeds from Short Term Borrowings	-	-
	Net cash inflow/(outflow) from Financing activities	20.88	22.31
	Net Increase/(Decrease) in Cash and Cash Equivalents	(0.04)	(0.38)
	Cash and cash equivalents at the beginning of the financial year	0.53	0.91
	Cash and cash equivalents at the end of the financial year	0.48	0.53
	Cash and cash equivalents comprise of:		
	Cash in Hand	-	-
	Bank Balances (Current Accounts)	0.48	0.53

Place: Mumbai
Date: 26th May, 2025



For and on behalf of the Board
Univa Foods Limited

MALLINATH Digitally signed
MADINENI by MALLINATH
MADINENI

Mallinath Madineni
Managing Director

DIN: 01556784