EnNutrica®
ENERGETIC NUTRITION

Dindigul Farm Product Limited

Registered Office : # 2 / 52 - 3, Pillaiyarnatham,
Pithalaipatty Post, Dindigul - 624 002, Tamilnadu, India.
www.ennutrica.com | info@ennutrica.com

MSME : UDYAM-TN-06-0004775 CIN : L15200 TZ2010 PLC 016 407; GSTIN : 33 AADCD 6589 M1Z4
Dairy Ingredients, Casein, Protein Fortification Ingredients, Milk Proteins, Whey Proteins and Sodium Caseinate.

07th June, 2025

To,
Head-Listing,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street , Mumbai- 400001.

Scrip Code: 544201

Dear Sirs,

Ref.: Outcome of the meeting of Board of Directors held on 7th June, 2025

Further to our letters dated 27th May, 2025 for intimation of Board Meeting, and in accordance with the provisions of Regulation 30 of the SEBI LODR Regulations, this is to inform that the Board of Directors of the Company, at its meeting held today (i.e., on 7th June, 2025) has, inter alia the following subjects:

I. To considered and approved the Audited Standalone Financial Results of the Company for the half year and year ended on 31st March, 2025 along with Audit Reports by the M/s. Venkatesh & Co., Statutory Auditors of the Company.

II. The Board has approved the Audited Financial Results (Standalone) for the Half year and year ended 31st March, 2025.

In accordance with Point No: A - 4 of Annexure I of SEBI Circular No: CIR/CFD/CMD/4/2015 dated September 09, 2015, we wish to inform the following:

Time of commencement of the Board Meeting	:	4:00 PM
Time of completion of the Board Meeting	:	6:30 PM

We request you to please take the same on your record and disseminate it.

Thanking you,

Yours faithfully,

For Dindigul Farm Product Limited

G.U.K.Narayanan
Digitally signed by G.U.K.Narayanan
Date: 2025.06.07 18:59:21 +05'30'

G U K Narayanan
Company Secretary and Compliance Officer
Mem. No.: ACS10686

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Date: 07th June, 2025

To
Head-Listing,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Scrip Code: 544201

Dear Sirs,

Ref.: Integrated Filing (Financial) for the half and year ended 31st March, 2025

With reference to the above, we herewith submitting the Integrated Filing (Financial) for the half year and year ended 31st March,2025, approved by the Board of Directors of the company at their meeting held on 07th June, 2025.

S. No	Integrated Filing	Annexure
1.	Financial Results	I
2.	Declaration of unmodified opinion	II
3.	Statement of Deviation or Variation	III
4.	Disclosure of Related Party Transactions on a consolidated basis for the half year ended 31st March, 2025	Not Applicable

We request you to please take the same on your record and disseminate it.

Thanking you,

Yours faithfully,

For Dindigul Farm Product Limited,

G.U.K.Narayanan
Digitally signed by G.U.K.Narayanan
Date: 2025.06.07 18:59:46 +05'30'

G U K Narayanan
Company Secretary and Compliance Officer
Mem. No.: ACS10686

Encl: a/a

Independent Auditor's Report On Standalone half yearly Financial Results And Year To Date Results Of The Company Pursuant To The Regulation 33 Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Dindigul Farm Product Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone half yearly financial results of **Dindigul Farm Product Limited** (the company) for the half yearly ended **31st March 2025** and the year to date results for the period from **1st April 2024** to **31st March 2025** 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income(Loss) and other financial information for the half yearly ended **31st March 2025** (date of the half yearly end) as well as the year to date results for the period from **1st April 2024** to **31st 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). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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 are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to

going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the 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 standalone financial results.

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 standalone 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 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- 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 financial results 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 standalone 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.

for Venkatesh & Co.,
Chartered Accountants
FRN: 004636S

VIJAYARAGHAVAN DASARATY
Digitally signed by VIJAYARAGHAVAN DASARATY
Date: 2025.06.07 17:09:33 +05'30'

CA Dasaraty V

Partner

M. No 026336
UDIN: **25026336BMIMYY5161**
Chennai., 07th June 2025

DINDIGUL FARM PRODUCT LIMITED

Regd. Office : No. 2/52-3, Pillaiyarnatham, Pithalaipatti Post, Dindigul - 624 002, Tamilnadu
CIN: L15200TZ2010PLC016407
E-mail : info@ennutrica.com Website : www.ennutrica.com

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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF AND YEAR ENDED 31ST MARCH 2025

(₹ in Lakhs)

SL. NO.	Particulars	STANDALONE			
		Half Year Ended		Year Ended	
		31-03-2025	30-09-2024	31-03-2025	31-03-2024
		Audited	Un-Audited	Audited	Audited
1	**Income**				
	a. Revenue from Operations	2,934.40	3,270.17	**6,204.57**	8,552.89
	b. Other Income	72.02	6.22	**78.24**	2.95
	Total Income	**3,006.43**	**3,276.38**	**6,282.81**	**8,555.84**
2	**Expenses**				
	a. Cost of Materials Consumed	1,843.67	2121.54	**3,965.21**	5,964.61
	b. Purchases of Stock-in-Trade				
	c. Changes in Inventories of Finished Goods, Work in Progress Stock	799.67	(118.63)	**681.04**	(491.50)
	d. Employee Benefit Expenses	202.86	205.02	**407.88**	400.25
	e. Power and Fuel				
	f. Finance Cost	140.28	145.44	**285.72**	318.69
	g. Depreciation and Amortisation Expenses	97.03	89.73	**186.76**	213.10
	h. Other Expenses	572.25	631.85	**1,204.10**	1,384.32
	Total Expenses	**3,655.76**	**3,074.95**	**6,730.72**	**7,789.47**
3	Profit / (loss) from ordinary activities before Exceptional Items and Tax (1- 2)	(649.34)	201.43	**(447.91)**	766.37
4	Exceptional Items (Refer Note No.5)		-	-	-
5	Profit Before Tax (3+4)	(649.34)	201.43	**(447.91)**	766.37
6	Tax Expenses				
	Tax expenses earlier Year				
	Deferred Tax	113.45	-	**113.45**	(107.66)
	MAT Credit (taken) / withdrawn related to earlier year				
7	Net Profit / (Loss) for the Period (5-6)	(762.79)	201.43	**(561.35)**	874.04
8	Other Comprehensive Income / (Loss) net of tax	(2.61)	-	**(2.61)**	-
9	Total Comprehensive Income after tax (7 + 8)	**(765.40)**	**201.43**	**(563.96)**	873.54
10	Paid-up Equity Share Capital	2,442.93	2,442.93	2,442.93	1,797.93
	(Face value of a share of Rs.10/- Each)				
11	Other Equity				
12	Earnings per Equity Share of Rs.10/- each (in Rs)				
	(Not Annualised)				
	Basic	(3.13)	0.82	**(2.45)**	5.69
	Diluted	(3.13)	0.82	**(2.45)**	5.69

Notes:

1. The Above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 07th Day of June, 2025.
2. The Figures of the corresponding previous period have been regrouped / reclassified wherever necessary.
3. The company has completed its Initial Public Offer (IPO) of 64,50,000 Equity Shares of face Value of Rs. 10 each at an issue price of Rs. 54/- per shares. The equity shares of the company were listed on BSE SME Platform of Bombay Stock Exchange India Limited ("BSE SME") on 27th June 2024.
4. The Company was listed on the stock exchange on 27th Day June, 2024. Accordingly, the corresponding figures for the half-year ended March 31, 2024, are not applicable and have not been presented for the period ended March 31, 2025.

DINDIGUL FARM PRODUCT LIMITED

DINDIGUL FARM PRODUCT LTD. DINDIGUL

RAJADHARSHINI RAJASEKARAN
DIRECTOR
DIN : 03161629

Place: Dindigul
Date: 07-06-2025

Dindigul Farm Product Limited

Standalone Balance Sheet as at 31st March 2025

(₹ in Lakhs)

Particulars	Notes	As at 31-03-2025 Audited	As at 31-03-2024 Audited
Assets			
Non-Current Assets:			
i) Property, Plant and Equipment	4	1,446.02	1,148.33
ii) Capital Work In Progress	5	730.21	57.03
iii) Financial Assets			
(i) Investments	6	24.78	22.28
(ii) Other financial assets	7	51.59	48.39
iv) Deferred Tax Assets	8	22.11	135.56
Total Non-Current Assets		**2,274.71**	**1,411.59**
Current Assets:			
i) Inventories	9	770.99	1,454.26
ii) Financial assets			
(i) Trade receivables	10	383.24	260.67
(ii) Loans	11	285.92	286.42
(ii) Cash and cash equivalents	12	1.68	2.17
(iii) Other Financial Assets	13	443.42	38.72
iii) Current Tax Assets (Net)	14	14.57	8.79
iv) Other current assets	15	2,281.04	2,232.26
Total Current Assets		**4,180.86**	**4,283.29**
Total Assets		**6,455.57**	**5,694.88**
Equity and Liabilities			
Equity:			
i) Equity Share Capital	16	2,442.93	1,797.93
ii) Other Equity	17	1,078.20	(764.35)
Total Equity		**3,521.13**	**1,033.58**
Liabilities:			
Non-Current Liabilities			
i) Financial Liabilities			
(i) Borrowings	18	1,594.77	1,758.62
(ii) Non Current Provisions	19	7.49	56.31
Total Non-Current Liabilities		**1,602.26**	**1,814.93**
Current Liabilities			
i) Financial Liabilities			
(i) Borrowings	20	196.74	427.75
(ii) Other financial Liabilities			-
(iii) Trade Payables			
total outstanding dues of micro and small enterprises			-
total outstanding dues of creditors other than micro and small enterprises	21	1,033.40	2,239.76
ii) Other Current Liabilities	22	71.31	171.79
iii) Provisions	23	30.72	7.07
Total Current Liabilities		**1,332.18**	**2,846.37**
Total Equity & Liabilities		**6,455.57**	**5,694.88**

For and on behalf of the board of directors of

Dindigul Farm Product Limited

DINDIGUL FARM PRODUCT LTD. DINDIGUL

Rajadharshini Rajesekaran

Director

DIN: 03161629

Place : Dindigul

Date : 07/06/2025

Dindigul Farm Product Limited

Standalone Cash Flow Statement for the Year ended 30th September 2024

(₹ in Lakhs)

Particulars	As at 31-03-2025 Audited	As at 31-03-2024 Audited
Cash Flow From Operating Activities :		
Profit/ (Loss) before tax	(447.91)	766.37
Adjustments for:		
- Depreciation and Amortisation expense	186.76	213.10
- Profit on sale of Property, Plant & Equipment (net)	10.14	-
- Profit on Investment	-	-
- Interest income	(44.62)	(0.39)
- Finance costs	285.72	318.69
- Other Comprehensive Income	(2.61)	(0.49)
	(12.52)	**1,297.28**
Change in operating assets and liabilities		
- (Increase)/Decrease in Inventories	683.27	(564.99)
- (Increase)/Decrease in Trade receivables	(122.57)	(84.56)
- (Increase)/Decrease in Other financial assets	(404.20)	(1,552.69)
- (Increase)/Decrease in Other current assets	(48.78)	(253.79)
- (Increase)/Decrease in Current tax assets	(5.78)	(1.42)
- Increase/(Decrease) in current liabilities	(100.48)	123.93
- Increase/(Decrease) in Provisions	(25.17)	(19.69)
- Increase/(Decrease) in Trade Payables	(1,206.36)	303.68
Cash generated from operations	**(1,242.59)**	**(752.25)**
Less : Income taxes Paid (net of refunds)	-	(0.15)
Net Cash flow from Operating activities (A)	**(1,242.59)**	**(752.40)**
Cash Flows From Investing Activities :		
- Purchase of Property, Plant & Equipment (including capital work in progress)	(1,157.62)	(147.30)
- Increase / Decrease in Advances for Capital Expenditure	(3.20)	(18.58)
- Increase in Investments	(2.50)	
- Increase in bank balances not considered as cash & cash equivalents		-
- Proceeds from sale of Investment		-
- Proceeds from sale of Property, Plant & Equipment		6.62
- Interest income	44.62	0.39
Net Cash flow from Investing activities (B)	**(1,118.70)**	**(158.86)**

DINDIGUL FARM PRODUCT LTD. DINDIGUL

Dindigul Farm Product Limited

Standalone Cash Flow Statement for the Year ended 30th September 2024

(₹ in Lakhs)

Particulars	As at 31-03-2025 Audited	As at 31-03-2024 Audited
Cash Flows From Financing Activities :		
Term loans availed during the year	-	-
Term loans repaid during the year	(163.85)	(489.16)
Short term loans availed during the year	-	-
Short term loans repaid during the year	-	-
Increase/(decrease) in Other short term borrowing availed from banks	(231.01)	(82.18)
Proceeds from issue of shares	3,041.38	1,798.64
Dividends paid including tax on dividends	-	-
Tax on dividends paid	-	-
Public deposits repaid during the year	-	-
Interest and finance charges paid	(285.72)	(318.69)
Net Cash flow from Financing activities (C)	**2,360.80**	**908.61**
Net Increase/ (decrease) in cash and cash equivalents (A+B+C)	**(0.49)**	**(2.65)**
Cash and cash equivalents at the beginning of the financial year	2.17	4.81
Cash and cash equivalents at end of the year	1.68	2.17
Components of cash and cash equivalents		
Cash & Cash Equivalents as on Balance Sheet	**1.68**	**2.17**

The above cash flow statement has been prepared under indirect method prescribed in Ind AS 7 "Cash Flow Statements".

For and on behalf of the board of directors of

Dindigul Farm Product Limited

DINDIGUL FARM PRODUCT LTD. DINDIGUL

Rajadharshini Rajesekaran

Director

DIN: 03161629

Place : Dindigul

Date : 07/06/2025

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Date: 07th June, 2025

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

Scrip Code: 544201

Dear Sirs,

Sub: Declaration under Registration 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We hereby declare that the Audit Reports issued by the Statutory Auditors on the Standalone Annual Financial Results for the year ended 31st March, 2025 were with unmodified opinions.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Dindigul Farm Product Limited,

G.Velvizhi

DINDIGUL FARM PRODUCT LTD. DINDIGUL

G Velvizhi
Chief Financial Officer

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Dairy Ingredients, Casein, Protein Fortification Ingredients, Milk Proteins, Whey Proteins and Sodium Caseinate.

Date: 07-06-2025

To,
Head-Listing,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip Code: 544201

Dear Sir,

Subject: **Submission of Statement of Deviation or Variation for the Half Year and Year ended on 31st March, 2025**

We would like to inform the Exchange that, with reference to regulation 32 of the SEBI (LODR) Regulation 2015, we hereby submit the Statement of Deviation(s) or Variation(s) with respect to fund raised through Initial Public Offer by the Company for the Half Year and Year Ended on 31st March, 2025

Kindly take the same on your record.

Thanking You.

For **Dindigul Farm Product Limited**

G.U.K.Narayanan
Digitally signed by G.U.K.Narayanan
Date: 2025.06.07 19:00:11 +05'30'

G U K Narayanan
Company Secretary and Compliance Officer

Encl: as above

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STATEMENT OF DEVIATION (S) OR VARIATION (S) PURSUANT TO REGULATION 32 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

Name of listed entity	**DINDIGUL FARM PRODUCT LIMITED**
Mode of Fund Raising	**IPO**
Date of Raising Funds	**25-06-2024 (Date of Allotment)**
Amount Raised	**3,163.00 Lakhs**
Report filed for Half Year ended	**31-03-2025**
Monitoring Agency	**Nil**
Monitoring Agency Name, if applicable	Nil
Is there a Deviation / Variation in use of funds raised	Nil
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Nil
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	The Audit Committee noted that there is no deviation in the Utilization of Funds
Comments of the auditors, if any	Nil

Objects for which funds have been raised and where there has been a deviation, in the following table

S.N.	Original Object of issue	Modified Object	Original Allocation (Rs. In Lakhs) (Net Issue Proceeds)	Modified allocation , if any	Funds utilised (Rs. In Lakhs)	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks
1	Funding Capital Expenditure	NA	1,212.33	Nil	561.64	Nil	The remaining Amount will be utilized in the subsequent quarters as per the original object of the Issue.
2	To Meet Working Capital Requirements	NA	1,384.00	Nil	1,384.00	Nil	Nil
3	General Corporate Purpose	NA	566.67	Nil	566.67	Nil	Nil

For **Dindigul Farm Product Limited**

G.U.K.Narayanan

Digitally signed by G.U.K.Narayanan
Date: 2025.06.07 19:00:28 +05'30'

G U K Narayanan
Company Secretary and Compliance Officer

Dindigul
07.06.2025