Jeyyam®
Trust ▪ Tradition ▪ Taste

Date: 28-05-2025

To,

National Stock Exchange of India Limited
Exchange Plaza
Bandra Kurla Complex, Bandra East
Mumbai 400 051

SCRIP CODE: JEYYAM | ISIN NO: INE0RXB01022

Dear Sir/Madam,

Re: Outcome of Board Meeting held on Wednesday 28th May, 2025 and submission of Audited Financial results for the Half year and year ended on 31st March 2025:

With reference to our intimation dated 23rd May, 2025 and in accordance with regulation 30 (read with Para A of Schedule III), Regulation 33 of the SEBI (LODR) Regulations, 2015 and all other relevant circulars as may be applicable, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. Wednesday 28th May, 2025 inter alia considered and approved the Audited Financial results for the Half year and year ended on 31st March 2025.

We are enclosing herewith the following:

a. Audited Financial results for the Half year and year ended on 31st March 2025

b. The Statement of Assets and Liabilities for the year ended March 31, 2025

c. Cash Flow Statement for the year ended March 31, 2025

d. Auditors' Reports with unmodified opinions on the aforesaid Audited Financial Results

e. Declaration in respect of unmodified opinion on the Audited Financial results.

f. Statement of Deviation/Variation in Utilisation of Funds Raised.

Jeyyam Global Foods Limited
(Formerly Known as Jeyyam Global Foods Private Limited)
CIN: U15400TN2006PLC060365 ✉ cs@jeyyamfoods.in 🌐 www.jeyyamfoods.com
Regd off - No.37, Pantheon Railway Road, Egmore, Chennai - 600 008. Ph: 044 - 45054101 / 28351835
Factory 1: No.3/1A2, Dharmapuri Road, Kadaipatti (TK), Salem - 636 351. Ph: 90034 01000 2000
Factory 2: Survey No.421-2, D no 2/114 2/115 Tadipatri Road Karmalavari Palli Village,
Mylavaram YSR Kadapa Dist AndhraPradesh-516439

The Board Meeting commenced at 04:00 PM and concluded at 04:22 PM. We request you to kindly take the above disclosure on your records.

This is for your kind information and record.

Thanking you
For Jeyyam Global Foods Limited

Bhaskara Chakkera
Managing Director
DIN: 02106379

Date: 28-05-2025
Place: Chennai

Jeyyam
Trust x Tradition x Taste

Date: 28-05-2025

To,

National Stock Exchange of India Limited
Exchange Plaza
Bandra Kurla Complex, Bandra East
Mumbai 400 051

SCRIP CODE: JEYYAM | ISIN NO: INE0RXB01022

Dear Sir/Madam,

Subject: Declaration of unmodified opinion on the Audited Financial Results for the Half year and year ended on 31st March 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company i.e. ABCD & CO LLP (Chartered Accountants), (FRN: 016415S), have issued the Audit Report with **unmodified opinion** on the **Audited Financial Results for the Half year and year ended on 31st March 2025.**

Please take the said information on your record.

Thanking you
For Jeyyam Global Foods Limited

JEYYAM GLOBAL FOODS LIMITED

Bhaskara Chakkera
Managing Director
DIN: 02106379

Date: 28-05-2025
Place: Chennai

JEYYAM GLOBAL FOODS LIMITED

Formerly known as JEYYAM GLOBAL FOODS PRIVATE LIMITED

CIN: L15400TN2008PLC066955

BALANCE SHEET AS AT 31st March 2025

(Rs. In Lakhs)

Particulars	As at 31.03.2025	As at 31.03.2024
I. Equity and Liabilities		
(1) Shareholders' Funds		
a) Share Capital	2,374.84	1,770.40
b) Reserves & Surplus	14,357.74	6,252.02
	16,732.58	*8,022.42*
(2) Non-Current Liabilities		
a) Long Term Borrowings	1,859.07	2,496.94
b) Deferred Tax Liabilities (Net)	295.45	235.94
c) Long Term Provisions	68.79	48.77
Total Non-Current Liabilities	***2,223.31***	***2,781.65***
(3) Current Liabilities		
a) Short Term Borrowings	5,229.35	7,123.56
b) Trade Payables		
(i) dues of micro enterprises and small enterprises; and	79.21	54.85
(ii) dues of creditors other than micro enterprises and small enterprises.	339.09	679.23
c) Other Current Liabilities	364.55	123.02
d) Short Term Provisions	480.92	441.66
Total Current Liabilities	***6,493.12***	***8,422.32***
Total Liabilities	***8,716.43***	***11,203.97***
TOTAL EQUITY AND LIABILITIES	**25,449.01**	**19,226.39**
II. Assets		
(1) Non-Current assets		
a) Property, Plant & Equipments & Intangible assets		
i) Property, Plant & Equipments	6,957.99	5,859.25
ii) Intangible assets	434.07	546.98
iii) Capital work-in-progress	-	42.16
b) Non-current Investments	22.50	22.50
c) Long term loans & advances	896.87	52.54
Total Non-Current Assets	***8,311.43***	***6,523.43***
(2) Current assets		
a) Current Investments	1,450.00	-
b) Inventories	4,215.36	6,308.67
c) Trade Receivables	9,503.81	3,858.26
d) Cash and Cash Equivalents	233.34	28.79
e) Short Term Loans and Advances	1,509.89	2,233.55
f) Other Current Assets	225.17	273.68
Total Current Assets	***17,137.58***	***12,702.95***
TOTAL ASSETS	**25,449.01**	**19,226.39**

For and on behalf of the board

M/s Jeyyam Global Foods Limited

JEYYAM GLOBAL FOODS LIMITED

Nupchar Bhaskara Chakkera
Managing Director
DIN: 02106379
Date: 28-05-2025
Place: Chennai

JEYYAM GLOBAL FOODS LIMITED

Formerly known as JEYYAM GLOBAL FOODS PRIVATE LIMITED

CIN: L15400TN2008PLC066955

FINANCIAL RESULTS FOR THE YEAR ENDED 31st March 2025

Statement of Profit and Loss

(Rs. In Lakhs)

Particulars	Half Yearly Period			Year Ending	
	For the period ended 31-Mar-25 01.10.2024 to 31.03.2025 AUDITED	For the period ended 30-Sep-24 01.04.2024 to 30.09.2024 UNAUDITED	For the period ended 31-Mar-24 01.10.2023 to 31.03.2024 AUDITED	For the period ended 31-Mar-25 01.04.2024 to 31.03.2025 AUDITED	For the Year ended 31.03.2024 01.04.2023 to 31.03.2024 AUDITED
Revenue From Operations	38,697.19	37,542.77	37,621.30	76,239.97	62,981.00
Other Income	71.52	25.09	2.38	96.61	2.42
Total Income	**38,768.71**	**37,567.86**	**37,623.68**	**76,336.58**	**62,983.42**
Expenses					
Cost of Materials Consumed	35,481.99	34,714.25	33,883.85	70,196.24	55,586.29
Changes in Inventories	63.30	(202.81)	798.35	(139.52)	1,269.79
Employee Benefit Expenses	368.96	420.79	511.25	789.75	1,069.65
Finance costs	355.39	537.75	489.97	893.14	824.17
Depreciation and amortization expenses	233.64	269.27	278.39	502.91	468.98
Other Expenses	815.44	533.30	786.94	1,348.75	1,762.97
Total Expenses	**37,318.72**	**36,272.54**	**36,748.75**	**73,591.26**	**60,981.85**
Profit / (Loss) Before Tax	1,450.00	1,295.32	874.93	2,745.31	2,001.56
Tax Expense					
a. Current Tax	160.84	299.51	174.16	460.35	396.13
b. Deferred Tax	31.30	28.21	40.16	59.52	96.33
c. Tax pertaining to earlier year	3.42	14.09	-	17.51	-
Profit/(Loss) For The Period	**1,254.44**	**953.51**	**660.61**	**2,207.95**	**1,509.11**
Earnings Per Share:					
a. Basic & Diluted (in Rs.)	2.64	2.01	1.87	4.65	4.26

For and on behalf of the board
M/s Jeyyam Global Foods Limited

JEYYAM GLOBAL FOODS LIMITED

Nanchar Bhaskara Chakkera
Managing Director
DIN: 02106379
Date: 28-05-2025
Place: Chennai

JEYYAM GLOBAL FOODS LIMITED
Formerly known as JEYYAM GLOBAL FOODS PRIVATE LIMITED
CIN: L15400TN2008PLC066955

CASH FLOW STATEMENT

Rs. In Lakhs

	As at 31.03.2025	As at 31.03.2024
A Cash Flow From Operating Activities		
Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	2,745.31	2,001.56
Adjustments for non Cash/ Non trade items:		
Depreciation	502.91	468.98
Interest Expense	893.14	824.17
Provision for Gratuity & Leave Encashment	11.54	40.91
Provision for Bad & Doubtful Debts	26.54	11.06
Interest Income	(91.75)	-
Operating profits before Working Capital Changes	**4,087.68**	3,346.69
Adjusted for (increase)/decrease in operating assets:		
Adjusted for increase/(decrease) in operating liabilities:		
Inventories	2,093.31	(2,637.27)
Trade Receivables	(5,672.09)	(1,266.46)
Other Current Assets	90.77	(476.21)
Trade Payables	(315.78)	250.39
Other Current Liabilities	233.20	5.83
Provisions	(16.48)	(64.11)
Cash generated from Operations	**500.61**	(841.15)
Less: Income Tax paid	413.63	237.67
Net Cash flow from/(used) in Operating Activities (A)	**86.97**	(1,078.82)
B Cash Flow From Investing Activities		
Purchase of tangible assets (net)	(1,474.95)	(1,429.68)
(Increase)/decrease in Intangible assets	(13.80)	(76.16)
(Increase)/decrease Investment in Fixed Deposits	(1,450.00)	(18.00)
Interest Received	49.49	-
Loans and advances received/(given)	(120.66)	2,405.28
Net Cash flow from/(used) in Investing Activities (B)	**(3,009.91)**	**881.44**
C Cash Flow From Financing Activities		
Finance Cost	(884.81)	(824.17)
Proceeds from issue of shares	7,374.17	-
Issue Related Expenses	(829.79)	-
Increase in / (Repayment) of Short term Borrowings	(1,894.21)	800.77
Increase in / (Repayment) of Long term borrowings	(637.87)	(406.32)
Net Cash flow from/(used) in Financing Activities (C)	**3,127.49**	**(429.72)**
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	**204.55**	**(627.10)**
Cash & Cash Equivalents at the beginning of the year	28.79	655.89
Cash & Cash Equivalents at the end of the year	233.34	28.79
Cash & Cash Equivalents as per Cash Flow Statement	**233.34**	**28.79**
Cash in Hand	140.11	21.48
Balance with banks in Current Accounts	93.23	7.31
Cash & Cash Equivalents as per Balance Sheet	**233.34**	**28.79**

For and on behalf of the board
M/s Jeyyam Global Foods Limited

Nanchar Bhaskara Chakkera
Managing Director
DIN: 02106379
Date: 28-05-2025
Place: Chennai

Notes on Financial Results

1. The audited financial results of the Company for the year ended March 31, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meetings held on May 28, 2025.

2. These financial results have been prepared in accordance with the recognition and measurement principles of generally accepted accounting principles in India to comply with all material respects with the notified Accounting Standards under Section 133 of the Companies Act, 2013 read with the relevant rules (as amended) issued thereunder and the other accounting principles generally accepted in India.

3. As the company has only one business segment, disclosure under Accounting Standard 17 on "Segment Reporting" issued by the Institute of Chartered Accountants of India is not applicable.

4. The figures for the half year ended March 31, 2025, and the corresponding half year ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of full financial year and the published year to date unaudited figures up to the end of the half year of the relevant financial year.

5. Figures have been re-grouped/re-classified/restated to make them comparable to the figures wherever necessary



INDEPENDENT AUDITOR'S REPORT ON FINANCIAL RESULTS

To the Board of Directors of JEYYAM GLOBAL FOODS LIMITED

Report on the Audit of Financial Results

Opinion

We have audited the accompanying standalone financial results of **JEYYAM GLOBAL FOODS LIMITED** (the company) for the half year and the year ended 31st March 2025, ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the of our information and according to the explanations given to us, the aforesaid year to date financial results:

i) Is presented in accordance with the requirements of Regulation 33 of the LODR 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 accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the Half Year and the year ended 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 financial results.

Management's Responsibilities for the Financial Results

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 and other financial information in accordance with accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR 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

ABCD & CO LLP CHENNAI-14 FRN016415S CHARTERED ACCOUNTANTS

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.

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

Auditor's Responsibility for the Audit of the 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 SA's, 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, Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on complete set of financial on whether the Company has adequate internal financial controls system 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 management's 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 material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements 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.

Other matter

Attention is drawn to the fact that the figures for the half year ended March 31, 2025 and the corresponding half year ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of full financial year and the published year to date unaudited figures up to the end of the half year of the relevant financial year which were subject to limited review by us. Our opinion is not modified in respect of this matter.

For **A B C D & Co. LLP,**
Chartered Accountants
Firm No: 016415S/S000188



Vinay Kumar Bachhawat – Partner
Membership No. 214520
Place: Chennai,
Date: 28th May 2025
UDIN: 25214520BMIHOX4295

A B C D & Co., LLP
Chartered Accountants
LLPIN: ACN-2948

STATEMENT OF DEVIATION/VARIATION IN UTILISATION OF FUNDS RAISED

Name of Listed Entity	Jeyyam Global Foods Limited
Mode of raising funds	Public issue - Initial Public Offer (IPO)
Date of raising funds	September 05, 2024
Amount raised	Issue size - 81.93 Crores Fresh issue size - 73.74 Crores Offer for sale size - 8.19 crores
Net Proceeds	Proceeds from fresh offer - 73.74 Crores Less: Total Offer related expenses - 9.75 Crores Add: Reimbursement from promoter - 0.94 Crores Net Proceeds - 54.92 Crores
Report filed for Year ended	March 31, 2025
Monitoring agency	Not Applicable
Is there a Deviation/Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	No
Comments of the auditors, if any	No
Objects for which funds have been raised and where there has been a deviation, in the following table	Public Issue

Amount in Crores

Original Object	Modified Object	Original Allocation	Modified Allocation Funds	Actual utilized amount	Unutilized amount	Amount of the Deviation/ Variation for the Year	Remarks if any
Funding of working capital requirements	NA	35.00	35.00	35.00	-	-	-
Capital Expenditure	NA	19.00	19.00	8.53	10.47	-	An unutilized amount of Rs.10.47 Crores have been placed in a fixed deposit.
General Corporate Purpose*	NA	10.34	10.34	10.34	-	-	-

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Note: *The allocation for general corporate purposes has been increased using surplus funds from offer-related expenses, reimbursed by the promoter selling shareholders.

For **A B C D & Co., LLP**
Chartered Accountants
Firm Registration No: 016415S/S000188

Vinay Kumar Bachhawat
Partner
Membership No: 214520
Place: Chennai
Date: 28th May 2025
UDIN: 25214520BMIHOY2705