

Date: 30th May, 2026.

To
The General Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited,
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai- 400001.
Scrip Code: 540692

To
The General Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Plot No C/1, G Block,
BandraKurla Complex,
Bandra (East), Mumbai - 400 051.
Scrip Symbol: APEX

Dear Sir/Madam,

Sub: Intimation of Outcome of Board Meeting held on 30th May, 2026-reg.

Ref: Regulation 33 of SEBI (LODR) Regulations, 2015.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at its meeting held on Saturday, 30th May 2026,

1. Has inter -alia, approved the Audited Financial Results for the 04th Quarter and financial year ended March 31, 2026 along with the Auditors' Report(s), issued thereon by M/S. Padmanabhan Ramani & Ramanujam, Chartered Accountants, ("Statutory Auditors"), Statement of Assets and Liabilities as on March 31, 2026 and Statement of Cash Flow for the year ended March 31, 2026 as recommended by the Audit Committee;
2. Has recommended final dividend @ Rs. 2.50/- per equity share (i.e. 25%) on the face value of Rs.10.00/- per share, for the financial year 2025-26. The Payment of Dividend is subject to the approval of the shareholders at the ensuing Annual General Meeting.

In this connection, we herewith enclose the following documents:

1. Audited Financial Results for the fourth Quarter ended 31st March, 2026 and Audited Financial Results for the year ended March 31, 2026, as per Regulation 33 of the Listing Regulations together with Statement of Assets & Liabilities
2. Auditors' Report on the Audited Financial Results for the 04th quarter and year ended March 31, 2026 issued by M/S. Padmanabhan Ramani & Ramanujam, Chartered Accountants, Statutory Auditors of the Company.
3. Declaration on Auditors' Report with Unmodified Opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

T. Murthy



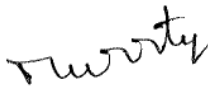
Further as per the Company's Code of Conduct for Prevention of Insider Trading, the Trading Window for dealing in equity shares of the Company shall remain closed for all the Directors and Designated Employees/ insiders of the Company till 01st June, 2026. The Trading Window shall re-open from 02nd June, 2026.

The meeting of the Board of Directors commenced at 3:00 P.M. and concluded at 5:20 PM.

Request you to take the above information on record.

Thanking you,

Yours Faithfully,
For **Apex Frozen Foods Limited**



K Satyanarayana Murthy
Executive Chairman
DIN 05107525
Encl: a/a



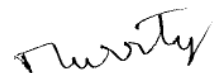
(₹ In Lakhs except earnings per share Basic and Diluted)

Statement of Audited Financial Results for the Quarter and Year Ended 31st March 2026

S.No.	Particulars	Quarter Ended			Year Ended	Year Ended
		March 31,2026	Dec 31,2025	March 31,2025	March 31,2026	March 31,2025
		(Audited)	(UnAudited)	(Audited)	(Audited)	(Audited)
1	Income:					
	(a) Revenue from Operations (Ref Note No.7)	16,782.45	26,428.71	19,731.62	93,113.75	81,355.24
	(b) Other Income	415.98	387.48	117.26	1,731.21	455.22
	Total Income	17,198.43	26,816.19	19,848.88	94,844.96	81,810.46
2	Expenses:					
	a) Cost of Materials Consumed	11,355.57	13,101.91	14,576.23	56,716.82	58,235.61
	b) Changes in inventories of Finished Goods & Biological assets	(125.31)	2,317.98	(654.44)	2,139.96	583.77
	c) Employee benefits Expense	1,192.73	1,229.10	1,247.13	4,907.35	4,530.75
	d) Finance Costs	65.17	104.39	88.22	449.62	878.47
	e) Depreciation and Amortisation Expense	520.95	291.16	405.40	1,536.40	1,533.73
	f) Other Expenses	3,082.63	8,436.35	3,903.50	23,793.85	15,487.30
	Total Expenses	16,091.74	25,480.89	19,566.04	89,544.00	81,249.63
3	Profit / (Loss) before exceptional items and Tax (1-2)	1,106.69	1,335.30	282.84	5,300.96	560.83
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before Tax (3+4)	1,106.69	1,335.30	282.84	5,300.96	560.83
	Tax Expense					
6	Current Tax	330.14	317.23	3.18	1,357.37	129.18
7	Deferred Tax	(2.12)	9.07	83.21	58.83	44.00
8	Total Tax Expenses (6+7)	328.02	326.30	86.39	1,416.20	173.18
9	Net Profit for the period (5-8)	778.67	1,009.00	196.45	3,884.76	387.65
10	Other Comprehensive Income (net of tax expense)	73.84	17.48	(20.10)	91.32	(20.10)
11	Total comprehensive income for the period (9+10)	852.51	1,026.48	176.35	3,976.08	367.55
12	Paid-up Equity share capital (Equity Shares of ₹ 10 each)	3,125.00	3,125.00	3,125.00	3,125.00	3,125.00
13	Reserve excluding Revaluation Reserves as per balance sheet.				49,674.23	46,323.14
14	Earnings per share of ₹ 10/- each (not annualised)					
	a) Basic (₹)	2.49	3.23	0.63	12.43	1.24
	b) Diluted (₹)	2.49	3.23	0.63	12.43	1.24

Place : Kakinada
Date : 30th May, 2026

By the Order of the Board
For Apex Frozen Foods Limited


K.Satyanarayana Murthy
Executive Chairman
DIN No: 05107525

Statement of Assets and Liabilities

S.No.	Particulars	As at 31-03-2026 (Audited)	As at 31-03-2025 (Audited)
A.	ASSETS		
1	Non - current assets		
	a) Property, plant and equipment and Intangible assets		
	i) Property, plant and equipment	23,903.18	24,264.98
	ii) Capital work-in-progress	196.54	363.60
	iii) Financial Assets		
	a) Loans	53.08	57.88
	b) Other Financial Asset	2,647.92	44.79
	b) Other non - current assets	679.22	1,148.90
	Sub Total - Non - Current Assets	27,479.94	25,880.15
2	Current assets		
	a) Inventories	16,650.74	18,753.14
	b) Biological assets	68.34	68.25
	c) Financial assets		
	i) Trade and other receivables	10,851.47	12,697.26
	ii) Cash and cash equivalents	1,845.70	212.07
	iii) Other Bank Balances	6.96	310.70
	iv) Loans	23.12	14.10
	v) Other financial assets	13.95	0.17
	d) Current Tax Assets (Net)	152.00	152.00
	e) Other Current assets	2,166.26	3,234.23
	Sub Total - Current Assets	31,778.54	35,441.92
	TOTAL - ASSETS	59,258.48	61,322.07
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity share capital	3,125.00	3,125.00
	b) Other equity	49,674.23	46,323.15
	Sub Total - Equity	52,799.23	49,448.15
2	Liabilities		
	Non - current liabilities		
	a) Financial liabilities		
	i) Borrowings	165.41	551.95
	b) Deferred tax liabilities (Net)	961.71	872.17
	Sub Total - Non - Current Liabilities	1,127.12	1,424.12
	Current liabilities		
	a) Financial liabilities		
	i) Borrowings	402.30	6,713.07
	ii) Trade Payables		
	Total outstanding dues of Micro, Small and Medium enterprises	130.26	86.52
	Total outstanding dues of creditors other than Micro, Small and Medium enterprises	2,788.54	2,534.60
	iii) Other financial liabilities	17.14	6.88
	b) Provisions	71.83	104.45
	c) Current Tax Liability (Net)	322.40	76.28
	d) Other Current Liabilities	1,599.66	928.01
	Sub Total - Current Liabilities	5,332.13	10,449.81
	TOTAL EQUITY AND LIABILITIES	59,258.48	61,322.07

Place : Kakinada
 Date : 30th May, 2026



By the Order of the Board
 For Apex Frozen Foods Limited

(Signature)
K.Satyanarayana Murthy
 Executive Chairman
 DIN No: 05107525

Apex Frozen Foods Limited
Cash Flow Statement for the year ended 31st March, 2026

Particulars	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
	₹ in lakhs		₹ in lakhs	
Cash flows from operating activities				
Profit before tax		5,300.96		560.84
ADJUSTMENTS FOR :				
Depreciation and Amortization	1,536.40		1,533.73	
(Profit)/ loss on sale of PPE	1.71		(17.78)	
Exchange fluctuations loss / (Gain) - Net	(136.22)		134.50	
Write off	27.71		205.27	
Provision for ECL	193.66		307.71	
Interest income	(108.09)		(78.50)	
Interest expense	449.62		878.47	
Total adjustments		1,964.79		2,963.40
Net profit before working capital changes :		7,265.75		3,524.24
Adjustment for changes in working capital:				
(Increase)/ Decrease in trade and other receivables	1,840.12		(2,167.46)	
(Increase)/ Decrease in inventories	2,102.31		943.03	
(Increase)/ Decrease in other current assets	1,019.85		772.44	
Increase/ (Decrease) in trade and other payables	296.90		1,100.75	
(Increase)/ Decrease in other financial assets	(2,616.96)		237.19	
Increase/ (Decrease) in other financial liabilities	10.26		1.34	
Increase/ (Decrease) in other current liabilities	771.23		471.82	
Total working capital changes		3,423.72		1,359.11
Cash generated from operations		10,689.47		4,883.35
Income taxes (paid) / Refund - Net		(1,111.25)		545.97
Net cash from operating activities		9,578.22		5,429.32
Cash flows from investing activities				
Purchase of property, plant and equipment (including capital advances)	(664.40)		(931.88)	
Interest income (Refer Note (b) below)	101.86		71.60	
Sale of Property Plant and Equipment	102.31		78.45	
Security Deposit	(11.63)		46.62	
Other bank balance	303.74		142.83	
Net cash used in investing activities		(168.13)		(592.38)
Cash flows from financing activities				
Proceeds from / (repayment) of short term loan - Net	(6,319.27)		(3,241.04)	
Proceeds from / (repayment) of long-term bank borrowings - Net	(386.54)		(171.86)	
Interest paid	(449.62)		(878.47)	
Dividend paid	(625.00)		(625.00)	
Net cash used in financing activities		(7,780.43)		(4,916.37)
Net Increase/(Decrease) in cash and cash equivalents		1,629.65		(79.43)
Effect of Foreign exchange on cash and cash equivalents		3.97		(3.49)
Cash and cash equivalents at beginning of period		212.07		294.99
Cash and cash equivalents at end of period.		1,845.70		212.07

Note:

(a) Statement of Cash Flows has been prepared under the Indirect Method as set out in the Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015.

(b) Components of cash and cash equivalents

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
(i) Balances with banks	1,831.76	202.59
(ii) Cash on hand	13.94	9.48
Cash and cash equivalents at end of period	1,845.70	212.07

Place : Kakinada
Date : 30th May, 2026

By the Order of the Board
For Apex Frozen Foods Limited



Murthy
K.Satyanarayana Murthy
Executive Chairman
DIN No: 05107525

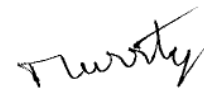
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1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held 30th May 2026.
2. The financial results have been audited by the statutory auditors as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended. The auditors have issued audit report for the financial statements with unmodified opinion for the year ended 31st March 2026.
3. Figures of last quarter ended March,2026 are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the third quarter of the Current / Previous financial year.
4. There is only are reportable segment i.e Shrimp processing as envisaged in IND AS 108 on Operating Segments and information pertaining to segment is not applicable to the company. This is consistent with the internal reporting of Chief Operating Decision Maker.
5. The company does not have any investments in subsidiary / associate / Joint Venture Companies as on 31st March, 2026. Hence, preparation of consolidated financial statements is not applicable to the company.
6. Statement of assets and liabilities as at 31st March 2026 and cash flow statement for year ended on that date, are annexed herewith.
7. The revenue from operations includes Export benefits of ₹ 911.66 Lakhs for the quarter ended March, 2026 (January - March 2026), ₹ 1,244.05 Lakhs for the quarter ended December 2025 (October - December 2025), ₹ 1,085.54 Lakhs for the quarter ended March 2025 (January - March 2025) , ₹ 4,927.04 Lakhs for the year ended March, 2026 (April- March 2026), ₹ 4,540.68 Lakhs for the year ended March 2025 (April- March 2025).
8. The Board of the directors have recommended final dividend of Rs.2.50/- per equity (i.e. 25%) share on the face value of Rs. 10/- per share, subject to approval by the members of the company in the ensuing AGM.
9. Figures for the previous periods have been re-grouped wherever necessary.

Date: 30-05-2026
Place: Kakinada



**By The Order of the Board
For Apex Frozen Foods Limited**



K. Satyanarayana Murthy
Executive Chairman
DIN No. 05107525

Independent Auditor's Report on the quarterly and audited annual financial results of the company pursuant to the regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 as amended

**TO
THE BOARD OF DIRECTORS OF
APEX FROZEN FOODS LIMITED
KAKINADA**

Opinion

We have audited the accompanying "Statement of Financial Results of **APEX FROZEN FOODS LIMITED** (the "Company"), for the quarter and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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 Statement:

- a) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards 34 ("Ind AS 34") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the statement 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 statement 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 the year ended 31st March 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by

ICAI. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the statement

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 the financial statements. The statement has been compiled from the related audited financial statements for the year ended 31st March 2026. The Company's Board of Directors is responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, 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 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 management and 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 is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the statement 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 this 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion 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’.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- 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 statement, including the disclosures, and whether the Statement 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 Matters

Attention is drawn to the fact that the figures for the quarter ended 31st March 2026 and the corresponding quarter ended in the previous year as reported in these statements are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us as required under the listing regulations. Our opinion is not modified in respect of this matter.

For Padmanabhan Ramani & Ramanujam

Chartered Accountants

FRN: 002510S

P. Ranga Ramanujam



P. Ranga Ramanujam

Partner

Membership No: 022201

UDIN: 26022201QDJZQI7547

Place: Kakinada

Date: May 30, 2026



3-160, Panasapadu, Kakinada 533 005
Andhra Pradesh, India
off +91 884 2383902 - 4 (3 lines)
fax +91 884 2383905 - 6
cs@apexfrozenfoods.com
CIN: L15490AP2012PLC080067

Date: 30.05.2026

To
The General Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001.
Scrip Code : 540692

To
The General Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Plot No C/1, G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai - 400 051.
Scrip Symbol : APEX

Dear Sir/Madam,

Sub: Declaration on Auditors' Report with Unmodified Opinion

Ref: Regulation 33(3)(d) of SEBI (listing Obligations and Disclosure Requirements) Regulations 2015.

I, Mr. Karuturi Subrahmanya Chowdary, Managing Director and Chief Financial Officer of Apex Frozen Foods Limited (CIN: L15490AP2012PLC080067) having its Registered Office at 3-160, Panasapadu, Kakinada, East Godavari District—533005, Andhra Pradesh, hereby declare that, the M/s. Padmanabhan Ramani & Ramanujam., Statutory Auditors of the Company, have issued an Audit Report with Un-modified Opinion on Audited Financial Results of the Company for the 04th Quarter and Year ended 31st March, 2026.

This declaration is issued in compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with applicable SEBI Circulars.

Kindly take this declaration on your record.

Thanking you,

Yours Faithfully
For Apex Frozen Foods Limited


K. K. Subrahmanya Chowdary

Managing Director
DIN 03619259



Dated 30th May, 2026

To
The General Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy
Dalal Street,
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Scrip Code : 540692

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Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Plot No C/1, G Block,
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Bandra (East), Mumbai - 400 051.
Scrip Symbol : APEX

Dear Sir,

Sub: Details of Outstanding Qualified Borrowings for the financial year ended 31.03.2026

Scrip Code: 538922

With respect to the above subject matter, please find herewith the details of Outstanding Qualified Borrowings for the year ended on 31st March, 2026 pursuant to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023.

Sl. No.	Particulars	Amount (Rs. in Crores)
1.	Outstanding Qualified Borrowings at the start of the financial year	5.52
2.	Outstanding Qualified Borrowings at the end of the financial year	1.65
3.	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in.	Not Applicable
4.	Incremental borrowing done during the year (qualified borrowing)	NIL
5.	Borrowings by way of issuance of debt securities during the year	NA

Kindly take this declaration on your record.

Thanking you,

Yours Faithfully
For Apex Frozen Foods Limited



K. Satyanarayana Murthy
Executive Chairman
DIN 05107525

