



**November 14, 2022**

**BSE Limited,**  
Corporate Relations Department,  
P. J. Towers, Dalal Street,  
Mumbai -400001

**Scrip Code: 526899**

**Re: Un-Audited Financial Results and 'Limited Review Report' for the quarter ended September 30, 2022**

Dear Sir/ Madam,  
Pursuant to the provisions of Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations'), please find enclosed herewith, Un-Audited Standalone Financial Results and Limited Review Report for the quarter ended September 30, 2022, taken on record by the Board of Directors of the Company in its Meeting held on Monday, November 14, 2022 which commenced at 10.00 a.m. and concluded at 10.45 a.m. Through Video Conferencing (VC) /Other Audio Video Means (OAVM).

This is for your information and record please.

Thanking you,  
Yours truly,  
**For Himalaya Food International Ltd.**

*Mamta Sharma*



**MAMTA SHARMA**  
Digitally signed  
by MAMTA  
SHARMA  
Date: 2022.11.14  
11:32:30 +05'30'

**Mamta Sharma**  
Company Secretary & Compliance Officer

  
**Himalaya Food International Ltd.**  
CIN : L70102DL1992PLC047399 Formerly known as Himalaya International Ltd.

**Contact@HimalayaFoodCompany.com**

**www.HimalayaFoodCompany.com**

Registered Office :

118, 1st Floor, 12 Gagandeep Building  
Rajendra Place, New Delhi-110008  
Tel.: +91-11-45108609

Shubhkhera, Paonta Sahib,  
Himachal Pradesh - 173 025  
Tel.: +91-1704-223494, Fax:225178

Plants

Vadnagar, Mehsana  
Gujarat - 384 355  
Telefax.: +91-2761-305030



Himalaya Food International Ltd.  
118,1st floor ,12 Gagandeep Building, Rajendra Place, New Delhi-110008.  
AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30.09.2022

Amount Rs. In Lacs

S. NO.	PARTICULARS	Quarter Ended			Half yearly		Year ended
		Un-Audited 30.09.2022	Un-Audited 30.06.2022	Un-Audited 30.09.2021	Un-Audited 30.09.2022	Un-Audited 30.09.2021	Audited 31.03.2022
1	<b>Revenue From Operations</b>						
	Net Sale/Income from operations	1725.92	1570.56	1635.11	3296.48	2917.63	6258.93
	<b>Income from Export Incentive</b>	29.51	56.40	75.61	85.91	121.41	200.39
	Other Income	0.00	0.00	0.00	0.00	0.00	90.92
	<b>Total Income From Operations</b>	<b>1755.43</b>	<b>1626.96</b>	<b>1710.72</b>	<b>3382.39</b>	<b>3039.04</b>	<b>6550.24</b>
2	<b>Expenses</b>						
	Change in inventories of Finished Goods and WIP	30.00	-77.00	-10.00	-47.00	-4.45	-408.00
	Operating Expenses*	1288.05	739.09	980.78	2027.14	1752.94	3429.03
	Employees Benefit Expenses	131.04	72.31	84.13	203.35	151.08	320.78
	Goods In transit***	-713.00	0.00	0.00	-713.00	0.00	0.00
	Finance Cost	5.81	5.07	9.53	10.88	17.87	35.58
	Depreciation	168.00	168.00	261.50	336.00	523.00	674.00
	Other Expenses (G & SA **)	400.95	344.64	237.16	745.59	386.31	1361.42
3	<b>Total Expenses</b>	<b>1310.85</b>	<b>1252.11</b>	<b>1563.10</b>	<b>2562.96</b>	<b>2826.75</b>	<b>5412.81</b>
4	<b>Profit (loss) from ordinary activities before exceptional &amp; extraordinary items (1-2)</b>	<b>444.58</b>	<b>374.85</b>	<b>147.62</b>	<b>819.43</b>	<b>212.29</b>	<b>1137.43</b>
5	Exceptional Items (Profit/Loss)	0.00	0.00	0.00	0.00	0.00	-8354.89
5(a)	Extraordinary items (Profit/Loss) Loss of inventory	0.00	650.00	0.00	650.00	0.00	0.00
6	<b>Profit (loss) before Tax (3-4)</b>	<b>444.58</b>	<b>(275.15)</b>	<b>147.62</b>	<b>169.43</b>	<b>212.29</b>	<b>9492.32</b>
	<b>Tax Expenses</b>						
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
7	Deferred Tax	0.00	0.00	0.00	0.00	0.00	-32.00
8	<b>Profit (loss) for the period (5-6)</b>	<b>444.58</b>	<b>(275.15)</b>	<b>147.62</b>	<b>169.43</b>	<b>212.29</b>	<b>9524.32</b>
9	Other Comprehensive Income/Losses	0	0	0	0.00	0.00	0.00
10	<b>Total Comprehensive Income/Loss for the period (7+8)</b>	<b>444.58</b>	<b>(275.15)</b>	<b>147.62</b>	<b>169.43</b>	<b>212.29</b>	<b>9524.32</b>
11	Paid up Equity Share Capital face value of Rs. 10/- per share)	5787.29	5787.29	5787.29	5787.29	5787.29	5787.29
	<b>Earning per Equity Share</b>						
	- Basic (Rs.)	0.77	-0.48	0.26	0.29	0.37	16.46
	- Diluted (Rs.)	0.77	-0.48	0.26	0.29	0.37	16.46

**Notes:** 1. The financial results for the quarter ended 30th Sept , 2022 were reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 14th November , 2022. The Statutory Auditor of the Company has conducted a Limited Review of the said financial results.  
2. The above is an extract of the detailed format of Quarterly / Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly / Annual Financial Results are available on the Stock Exchange BSE Limited (www.bseindia.com) and the Company Website (www.himalayafoodcompany.com).

\* Operating expenses include raw-material consumed, packing, labour, power & fuel .

\*\* G & SA.( General, Sales & Admin Exp. of India & USA including logistics cost)

\*\*\* The goods in transit of Rs. 713 lacs are the goods shipped from factory and are in various stages of transit including on the 'high seas'.

DATED : 14.11.2022

PLACE : Paonta Sahib

FOR AND ON BEHALF OF THE BOARD

For Himalaya Food International Ltd.

Managing Director

**Himalaya Food International Ltd.**

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**Himalaya Food International Ltd.**  
Balance sheet as at Sept 30, 2022

(All amounts in Rs in lacs unless otherwise stated)

Particulars	Note	As at 30-Sep-2022 Un-audited	As at 31-Mar-2022 Audited
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	3	12280	12616
Capital work-in-progress	3	5491	5491
Financial assets			
i Investments	4a	10	10
ii Loans	4b	557	557
iii Other financial assets	4c	586	586
Other non-current assets	5	1732	1646
<b>Total non-current assets</b>		<b>20656</b>	<b>20906</b>
<b>Current assets</b>			
Inventories	6	221	1824
Financial assets			
i Trade receivables	4d	2736	3053
ii Cash and cash equivalents	4e	168	7
iii Bank balance other than (ii) above	4f	69	69
Other current assets	7	1750	7
<b>Total current assets</b>		<b>4944</b>	<b>4960</b>
<b>Total assets</b>		<b>25601</b>	<b>25866</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	8a	6145	6145
Other equity	8b	10117	9948
		<b>16262</b>	<b>16093</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial liabilities</b>			
i Borrowings	9a	0	0
ii Other financial liabilities	9c	335	335
Provision	11a	185	185
Deferred tax liabilities (net)		423	423
Other non-current liabilities	11b	71	71
<b>Total non-current liabilities</b>		<b>1014</b>	<b>1014</b>
<b>Current liabilities</b>			
<b>Financial liabilities</b>			
i Borrowing	9b	0	0
ii Trade payables	9d	1184	1319
iii Other financial liabilities	9c	6884	7132
Provision for employee benefit obligations	11b	0	10
Other current liabilities	10	256	299
<b>Total current liabilities</b>		<b>8325</b>	<b>8760</b>
<b>Total equity and liabilities</b>		<b>25601</b>	<b>25866</b>

For and on behalf of the Board

For Himalaya Food International Ltd.

Man Mohan Malik  
Chairman & Managing Director  
DIN:00696077

Managing Director

**Himalaya Food International Ltd.**

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**Himalaya Food International Ltd.**  
**Statement of cash flows for the period ended Sept 30, 2022**

Particulars	Note	(All amounts in Rs in lacs unless otherwise stated)	
		Year ended 30-Sep-2022 Un-audited	Year ended 31-Mar-2022 Audited
Loss before Income Tax from Continuing Operations		169	9524
Adjustment for:			
Depreciation and amortisation expenses		336	674
Deferred Tax		0	-32
Finance costs		11	36
Operating profit before working capital changes		347	678
Adjustment for:			
(Increase)/decrease in trade receivables		317	-414
(Increase)/decrease in inventories		1603	-333
Increase/(Decrease) in Trade payables		(135)	235
(Increase)/Decrease in other financial assets		0	1
(Increase)/decrease in other non-current assets		(86)	-186
(Increase)/decrease in other current assets		(1743)	-2041
(Increase)/decrease in other Financial Liabilities		(248)	-7131
(Increase)/decrease in Loan Advance		0	10
Increase in employee benefit obligations and provisions		(10)	-8
Increase/(Decrease) in other Current Liabilities		(42)	10
Increase/(Decrease) in other non-Current Liabilities		0	9
Cash generated from operations		(344)	(9848)
Income tax paid		0	0
Net cash inflow from operating activities		172	355
Cash flows from investing activities			
Payments/Sale of property, plant and equipment		0	-351
Investment in Subsidiary		0	0
Loans to employees and related parties		0	0
Net cash outflow from investing activities		0	-351
Cash flows from financing activities			
Proceeds from issue of shares		0	0
Proceeds/(Payment) from borrowings		0	0
Finance lease payments/Increase		0	0
Finance Expenses		(11)	-36
Net cash used in financing activities		-11	-36
Net increase (decrease) in cash and cash equivalents		161	(32)
Cash and cash equivalents at the beginning of the financial year		76	108
Cash and cash equivalents at end of the year		237	76

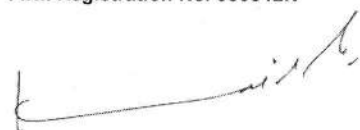
The accompanying notes form an integral part of the standalone financial statements.

As per our report of even date

For and on behalf of the Board

**For Sharma Kumar & Associates**  
**Chartered Accountants**  
**Firm Registration No. 030842N**

For Himalaya Food International Ltd.





(Kailash Sharma)  
 Partner  
 Membership no. 543197  
 UDIN: 22543197BCZLMN2288  
 Dated: 14.11.2022  
 Place : Delhi

  
 Managing Director

**Man Mohan Malik**  
 Chairman & Managing Director  
 DIN:00696077

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**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT**

To  
The Board of Director of  
**Himalaya Food International Limited**

**LIMITED REVIEW REPORT OF THE UNAUDITED FINANCIAL RESULTS OF HIMALAYA FOOD  
INTERNATIONAL LIMITED FOR THE QUARTER AND HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER  
2022**

1. We have reviewed the accompanying statement of Unaudited Financial Results ("the Statement") for the quarter and Half Year ended 30<sup>th</sup> September 2022 of **Himalaya Food International Limited** ("the Company") being submitted by the Company, pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMD/144/2019 dated 29<sup>th</sup> March 2019 (the Circular).
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act. 2013, as amended read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular is the responsibility of the Company's management and has been approved by the Board of Director of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on review Engagements (SRE) 2410, "Review on interim Financial Information performed by the Independent Auditors of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standard is free of material misstatement. A review is limited primarily to inquire of the company personal and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed and audit and, accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Sharma Kumar & Associates**

Chartered Accountants

Firm Registration No. 030842N



**(Kailash Sharma)**

Partner

M.No. 543197

UDIN: 22543197BCZLMN2288

Dated: 14.11.2022

Place: Delhi