



November 14, 2023

To,
BSE Limited
Phirozee Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Scrip Code: 526899
Symbol: HFIL

Subject: Outcome of the Board Meeting pursuant to provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Dear Sir/Ma'am,

Pursuant to Regulation 30 read with Schedule III and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), this is to inform you that the meeting of Board of Directors of the Company held today i.e., Tuesday, November 14, 2023 through Video- conferencing mode has inter-alia considered and approved the following:

1. Un-audited Financial Results (Consolidated & Standalone) of the Company along with Cash Flow and Asset & Liability statement for the quarter and half year ended September 30,2023
2. Copy of limited review report of the Statutory Auditors on the aforesaid Unaudited Financial Results for the quarter and half year ended September 30,2023

The meeting of the Board of Directors held today commenced at 06:30 P.M. and concluded at 06:50 P.M

Thanking You,
Yours faithfully,

For Himalaya Food International Limited
For Himalaya Food International Ltd.

Man Mohan Malik
Managing Director
(DIN: 00696077)


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



INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

To
The Board of Director of
Himalaya Food International Limited

LIMITED REVIEW REPORT OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF HIMALAYA FOOD INTERNATIONAL LIMITED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ("the Statement") for the quarter and half year ended 30th September 2023 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 29th March 2019 (the Circular).
2. This statement, is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared 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 thereunder 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.
5. The Statement includes the results of the following entities;
 - Himalaya Green Apartments Ltd
 - Appetizer and Snacks Foods Ltd

For **SHARMA KUMAR & ASSOCIATES**
Chartered Accountants
Firm Registration No. 030842N

(Kailash Sharma)
Partner

M.No. 543197

UDIN: 2354319789VQMU6215

Dated: 14.11.2023
New Delhi





Himalaya Food International Ltd.
118, 1st floor, 12 Gagandeep Building, Rajendra Place, New Delhi-110008.
UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QTR/HALF YEAR / ENDED 30.09.2023

Amount (In Rs. Lacs)

S. NO.	PARTICULARS	Quarter Ended			Half Yearly Result		Annual Result
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
1	Revenue From Operations	1088.72	830.25	1725.92	1918.97	3296.48	6675.15
	Net Sale/Income from operations	14.74	2.95	29.51	17.69	85.91	108.16
	Income from Export Incentive				0.00		6
	Other Income		219.70		219.70		161.85
	Other Sales net Building / Machinery Scrap	3.22			3.22		2800
	Other Income	1106.68	1052.90	1755.43	2159.58	3382.39	9751.16
	Total Income From Operations						
2	Expenses	319.33	30	30.00	349.33	-47.00	-676
	Change in inventories of Finished Goods and WIP				0.00		1621
	Inventory loss in Fire (Recoverable in Insurance Claim)	322.59	340.76	1288.05	663.34	2027.14	3603
	Operating Expenses	72.30	92.80	131.04	165.11	203.35	421
	Employees Benefit Expenses	-99.37	-64.63	-713.00	-164.00	-713.00	-79.2
	Increase/Decrease in Goods in transit	1.34	1.06	5.81	2.40	10.88	33
	Finance Cost*	168	168	168.00	336.00	336.00	681
	Depreciation	220.22	429.86	400.95	650.08	745.59	1404.12
	Other Expenses (G & SA **)						5214
	Assets loss in Fire	1004.40	997.86	1310.85	2002.26	2562.96	12221.92
3	Total Expenses	102.28	55.04	444.58	157.32	819.43	-2470.76
4	Profit (loss) from ordinary activities before exceptional & extraordinary items (1-2)		0	0.00			
5	Exceptional Items (Profit/Loss)		0	0.00		-650.00	
5(a)	Extraordinary items (Profit/Loss) Loss of inventory	102.28	55.04	444.58	157.32	169.43	-2470.76
6	Profit (loss) before Tax (3-4)						
	Tax Expenses	0	0				-51
	Current Tax	0	0				
7	Deffered Tax	102.28	55.04	444.58	157.32	169.43	-2419.76
8	Profit (loss) for the period (5-6)			0			
9	Other Comperhensive Income/Losses			444.58	157.32	169.43	(2419.76)
10	Total Comprehensive Income/Loss for the period (7+8)	102.28	55.04	444.58	157.32	169.43	(2419.76)
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
	Earning per Equity Share						
	- Basic (Rs.)	0.18	0.10	0.77	0.27	0.29	-4.18
	- Diluted (Rs.)	0.18	0.10	0.77	0.27	0.29	-4.18

Notes:

- * In Finance only Bank Charges. OTS interest amount not included
- ** G & SA.(General, Sales & Admin Exp. of India & USA including logistics cost)

For Himalaya Food International Ltd.

[Signature]
Managing Director

FOR AND ON BEHALF OF THE BOARD

DATED : 14.11.2023
PLACE : PAONTA SAHIB

Himalaya Food International Ltd.

CIN : L70102DL1992PLC047399 Formerly known as Himalya International Ltd.

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Gujarat - 384 355
Telefax.: +91-2761-305030



Himalaya Food International Ltd.
Consolidated Financial statement as at September 30, 2023

(All amounts in Rs in lacs unless otherwise stated)

Particulars	Note	As at	As at
		30-Sep-2023	31-Mar-2023
		Un-Audited	Audited
ASSETS			
Non-current assets			
Property, plant and equipment	3	7065	7001
Capital work-in-progress	3	5491	5491
Financial assets			
i Investments	4a	0	10
ii Loans	4b	570	557
iii Other financial assets	4c	642	597
Other non-current assets	5	3542	4606
Total non-current assets		17310	18262
Current assets			
Inventories	6	731	916
Financial assets			
i Trade receivables	4d	2861	3066
ii Cash and cash equivalents	4e	-13	-14
iii Bank balance other than (ii) above	4f	55	71
Other current assets	7	14	13
Total current assets		3648	4052
Total assets		20959	22315
EQUITY AND LIABILITIES			
Equity			
Equity share capital	8a	5787	5787
Other equity	8b	7675	7528
		13462	13315
Liabilities			
Non-current liabilities			
Financial liabilities			
i Borrowings	9a	0	0
ii Other financial liabilities	9c	335	335
Provision	11a	185	185
Deferred tax liabilities (net)		372	372
Other non-current liabilities	11b	81	81
Total non-current liabilities		973	973
Current liabilities			
Financial liabilities			
i Borrowing	9b		0
ii Trade payables	9d	1409	1628
iii Other financial liabilities	9c	4791	5951
Provision for employee benefit obligations	11b		0
Other current liabilities	10	324	448
Total current liabilities		6524	8027
Total equity and liabilities		20959	22315

For and on behalf of the Board

For Himalaya Food International Ltd.

Man Mohan Malik
Managing Director
DIN:00696077

Managing Director

Himalaya Food International Ltd.

CIN : L70102DL1992PLC047399 Formerly known as Himalaya International Ltd.

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Himalaya Food International Ltd.

Consolidated Statement of cash flows for the period ended September 30, 2023

(All amounts in Rs in lacs unless otherwise stated)

Particulars	As at	As at
	30-Sep-23 Un-Audited	31-Mar-2023 Audited
Loss before Income Tax from		
Continuing Operations	157	(2420)
Adjustment for:		
Depreciation and amortisation expenses	336	681
Deferred Tax	0	(51)
Finance costs	2	33
Loss in Fire- Assets	0	5214
Operating profit before working capital changes	338	5877
Adjustment for:		
(Increase)/decrease in trade receivables	205	(13)
(Increase)/decrease in inventories	185	908
Increase/(Decrease) in Trade payables	(219)	309
(Increase)/Decrease in other financial assets	(45)	(11)
(Increase)/decrease in other non-current assets	1064	(2960)
(Increase)/decrease in other current assets	(1)	(6)
(Increase)/decrease in other Financial Liabilities	(1160)	(1181)
(Increase)/decrease in Loan Advance	(13)	0
Increase in employee benefit obligations and provisions	0	(10)
Increase/(Decrease) in other Current Liabilities	(124)	150
Increase/(Decrease) in other non-Current Liabilities	0	10
Cash generated from operations	(108)	(2805)
Income tax paid	0	0
Net cash inflow from operating activities	387	653
Cash flows from investing activities		
Payments/Sale of property, plant and equipment	(400)	(280)
Investment in Subsidiary		0
Loans to employees and related parties		0
Net cash outflow from investing activities	(400)	(280)
Cash flows from financing activities		
Return of Application Money Received From Shareholders	0	(358)
Proceeds/(Payment) from borrowings		0
Finance lease payments/Increase		0
Finance Expenses	(2)	(33)
Net cash used in financing activities	(2)	(391)
Net increase (decrease) in cash and cash equivalents	(15)	(19)
Cash and cash equivalents at the beginning of the financial year	57	76
Cash and cash equivalents at end of the year	42	57

For and on behalf of the Board

For Himalaya Food International Ltd.

Managing Director

Himalaya Food International Ltd.

CIN : L70102DL1992PLC047399

Formerly known as Himalaya Food International Ltd.

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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 STANDALONE FINANCIAL RESULTS OF
HIMALAYA FOOD INTERNATIONAL LIMITED FOR THE QUARTER AND HALF YEAR ENDED
30th SEPTEMBER 2023**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the Statement") for the quarter and Half Year ended 30th September 2023 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 29th 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:23543197BQV4MT6147

Dated: 14.11.2023

Place: Delhi





Himalaya Food International Ltd.
118,1st floor ,12 Gagandeep Building, Rajendra Place,New Delhi-110008.
UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QTR/HALF YEAR / ENDED 30.09.2023

Amount (In Rs. Laacs)

S. NO.	PARTICULARS	Quarter Ended			Half Yearly Result		Annual Result
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
1	Revenue From Operations						
	Net Sale/Income from operations	1088.72	830.25	1725.92	1918.97	3296.48	6675.15
	Income from Export Incentive	14.74	2.95	29.51	17.69	85.91	108.16
	Other Income				0.00		6
	Other Sales net Building / Machinery Scrap		219.70		219.70		161.85
	Other Income	3.22			3.22		2800
	Total Income From Operations	1106.68	1052.90	1755.43	2159.58	3382.39	9751.16
2	Expenses						
	Change in inventories of Finished Goods and WIP	319.33	30	30.00	349.33	-47.00	-676
	Inventory loss in Fire (Recoverable in Insurance Claim)				0.00		1621
	Operating Expenses	322.59	340.76	1288.05	663.34	2027.14	3603
	Employees Benefit Expenses	72.30	92.80	131.04	165.11	203.35	421
	Increase/Decrease in Goods in transit	-99.37	-64.63	-713.00	-164.00	-713.00	-79.2
	Finance Cost*	1.34	1.06	5.81	2.40	10.88	33
	Depreciation	168	168	168.00	336.00	336.00	681
	Other Expenses (G & SA **)	220.22	429.86	400.95	650.08	745.59	1404.12
	Assets loss in Fire						5214
3	Total Expenses	1004.40	997.86	1310.85	2002.26	2562.96	12221.92
4	Profit (loss) from ordinary activities before exceptional & extraordinary items (1-2)	102.28	55.04	444.58	157.32	819.43	-2470.76
5	Exceptional Items (Profit/Loss)		0	0.00			
5(a)	Extraordinary items (Profit/Loss) Loss of inventory		0	0.00		-650.00	
6	Profit (loss) before Tax (3-4)	102.28	55.04	444.58	157.32	169.43	-2470.76
	Tax Expenses						
	Current Tax	0	0				
7	Defferred Tax	0	0				-51
8	Profit (loss) for the period (5-6)	102.28	55.04	444.58	157.32	169.43	-2419.76
9	Other Comprehensive Income/Losses			0			
10	Total Comprehensive Income/Loss for the period (7+8)	102.28	55.04	444.58	157.32	169.43	(2419.76)
11	Paid up Equity Share Capital face value of Rs. 10/- per	5787.29	5787.29	5787.29	5787.29	5787.29	5787.29
	Earning per Equity Share						
	- Basic (Rs.)	0.18	0.10	0.77	0.27	0.29	-4.18
	- Diluted (Rs.)	0.18	0.10	0.77	0.27	0.29	-4.18

Notes:

- * In Finance only Bank Charges. OTS interest amount not included.
- ** G & SA.(General, Sales & Admin Exp. of India & USA including logistics cost)

For Himalaya Food International Ltd.

FOR AND ON BEHALF OF THE BOARD Managing Director

DATED : 14.11.2023
PLACE : PAONTA SAHIB

Himalaya Food International Ltd.
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Telefax.: +91-2761-305030



Himalaya Food International Ltd.
Standalone Financial Statement as at September 30, 2023

(All amounts in Rs in lacs unless otherwise stated)

Particulars	Note	As at	As at
		30-Sep-2023	31-Mar-2023
		Un-Audited	Audited
ASSETS			
Non-current assets			
Property, plant and equipment	3	7065	7001
Capital work-in-progress	3	5491	5491
Financial assets			
i Investments	4a	10	10
ii Loans	4b	570	557
iii Other financial assets	4c	642	597
Other non-current assets	5	3542	4606
Total non-current assets		17320	18262
Current assets			
Inventories	6	731	916
Financial assets			
i Trade receivables	4d	2861	3066
ii Cash and cash equivalents	4e	-13	-14
iii Bank balance other than (ii) above	4f	55	71
Other current assets	7	14	13
Total current assets		3648	4052
Total assets		20969	22315
EQUITY AND LIABILITIES			
Equity			
Equity share capital	8a	5787	5787
Other equity	8b	7685	7528
		13472	13315
Liabilities			
Non-current liabilities			
Financial liabilities			
i Borrowings	9a	0	0
ii Other financial liabilities	9c	335	335
Provision	11a	185	185
Deferred tax liabilities (net)		372	372
Other non-current liabilities	11b	81	81
Total non-current liabilities		973	973
Current liabilities			
Financial liabilities			
i Borrowing	9b		0
ii Trade payables	9d	1409	1628
iii Other financial liabilities	9c	4791	5951
Provision for employee benefit obligations	11b		0
Other current liabilities	10	324	448
Total current liabilities		6524	8027
Total equity and liabilities		20969	22315

For and on behalf of the Board

Himalaya Food International Ltd.

CIN : L70102DL1992PLC047399

Formerly known as Himalaya International Ltd.

DIN:00696077

Man Mohan Malik

Managing Director

Managing Director

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Himalaya Food International Ltd.
Statement of cash flows for the period ended September 30, 2023

(All amounts in Rs in lacs unless otherwise stated)

Particulars	As at	As at
	30-Sep-23 Un-Audited	31-Mar-2023 Audited
Loss before Income Tax from		
Continuing Operations	157	(2420)
Adjustment for:		
Depreciation and amortisation expenses	336	681
Deferred Tax	0	(51)
Finance costs	2	33
Loss in Fire- Assets	0	5214
Operating profit before working capital changes	338	5877
Adjustment for:		
(Increase)/decrease in trade receivables	205	(13)
(Increase)/decrease in inventories	185	908
Increase/(Decrease) in Trade payables	(219)	309
(Increase)/Decrease in other financial assets	(45)	(11)
(Increase)/decrease in other non-current assets	1064	(2960)
(Increase)/decrease in other current assets	(1)	(6)
(Increase)/decrease in other Financial Liabilities	(1160)	(1181)
(Increase)/decrease in Loan Advance	(13)	0
Increase in employee benefit obligations and provisions	0	(10)
Increase/(Decrease) in other Current Liabilities	(124)	150
Increase/(Decrease) in other non-Current Liabilities	0	10
Cash generated from operations	(108)	(2805)
Income tax paid	0	0
Net cash inflow from operating activities	387	653
Cash flows from investing activities		
Payments/Sale of property, plant and equipment	(400)	(280)
Investment in Subsidiary		0
Loans to employees and related parties		0
Net cash outflow from investing activities	(400)	(280)
Cash flows from financing activities		
Return of Application Money Received From Shareholders	0	(358)
Proceeds/(Payment) from borrowings		0
Finance lease payments/Increase		0
Finance Expenses	(2)	(33)
Net cash used in financing activities	(2)	(391)
Net increase (decrease) in cash and cash equivalents	(15)	(19)
Cash and cash equivalents at the beginning of the financial year	57	76
Cash and cash equivalents at end of the year	42	57

For and on behalf of the Board

For Himalaya Food International Ltd.

Man Mohan Malik
 Managing Director
 DIN:00696077

Managing Director

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