



February 08, 2023

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

Scrip Code: 526899
Symbol: HFIL

Dear Sir/ Ma'am,

Sub: Un-Audited Financial Results and Limited Review Report for the quarter and year to date ended December 31, 2022

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 the un-audited Standalone Financial Results and Limited Review Report for the quarter and year to date ended December 31, 2022 taken on record by the Board of Directors of the Company in its meeting held on Wednesday, February 08, 2023 which commenced at 10.00 a.m. and concluded at 10:20 a.m. through Video Conferencing (VC) /Other Audio Video Means (OAVM).

This is for your information and record please.


Himalaya Food International Ltd.

CIN : L70102DL1992PLC047399 Formerly known as Himalya 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



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


Manmohan Malik
Chairman & CEO
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 ENDED 31st DECEMBER 2022

1. We have reviewed the accompanying statement of Unaudited Financial Results ("the Statement") for the quarter 31st December 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 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 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.

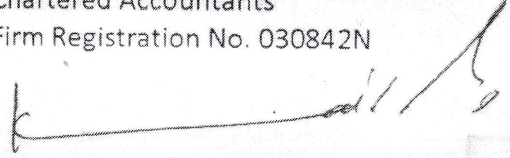


4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information 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.

For SHARMA KUMAR & ASSOCIATES

Chartered Accountants

Firm Registration No. 030842N



(Kailash Sharma)

Partner

M.No. 543197

UDIN: **23543197BQVFQ6396**



Dated: 08.02.2023

New Delhi



Himalaya Food International Ltd.

118,1st floor, 12 Gagandeep Building, Rajendra Place, New Delhi-110008.

UN-AUDITED FINANCIAL RESULTS FOR THE QTR/NINE MONTH / ENDED 31.12.2022

S. NO.	PARTICULARS	Amount Rs. In Lacs					
		Quarter Ended			9 Month Ended		Year ended
		Un-Audited 31.12.2022	Un-Audited 30.09.2022	Un-Audited 31.12.2021	Un-Audited 31.12.2022	Un-Audited 31.12.2021	Audited 31.03.2022
1	Revenue From Operations						
	Net Sale/Income from operations	2058.20	1725.92	1915.22	5354.68	4832.85	6258.93
	Income from Export Incentive	16.77	29.51	53.75	102.68	175.16	200.39
	Other Income	0.00	0.00	85.11	0.00	85.11	90.92
	Total Income From Operations	2074.97	1755.43	2054.08	5457.36	5093.12	6550.24
2	Expenses						
	Change in inventories of Finished Goods and WIP	-225.50	30.00	26.05	-272.50	21.60	-408.00
	Operating Expenses*	964.82	1288.05	1117.59	2991.96	2870.53	3429.03
	Employees Benefit Expenses	102.46	131.04	77.10	305.81	228.18	320.78
	Increase/Decrease in Goods in transit & USA Stock	175.50	-713.00	0.00	-537.50	0.00	0.00
	Finance Cost	15.98	5.81	8.42	26.86	26.29	35.58
	Depreciation	168.00	168.00	261.50	504.00	784.50	674.00
	Other Expenses (G & SA **)	334.95	400.95	335.09	1080.54	721.40	1361.42
3	Total Expenses	1536.21	1310.85	1825.75	4099.17	4652.50	5412.81
4	Profit (loss) from ordinary activities before exceptional & extraordinary items (1-2)	538.76	444.58	228.33	1358.19	440.62	1137.43
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	0.00	0.00	650.00	0.00	0.00
6	Profit (loss) before Tax (3-4)	538.76	444.58	228.33	708.19	440.62	9492.32
	Tax Expenses						
	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	Profit (loss) for the period (5-6)	538.76	444.58	228.33	708.19	440.62	9524.32
9	Other Comprehensive Income/Losses	0	0	0	0.00	0.00	0.00
10	Total Comprehensive Income/Loss for the period (7+8)	538.76	444.58	228.33	708.19	440.62	9524.32
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.)	0.93	0.77	0.39	1.22	0.76	16.46
	- Diluted (Rs.)	0.93	0.77	0.39	1.22	0.76	16.46

- Notes:**
- The financial results for the quarter ended 31st Dec 2022 were reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 8th Feb 2023. The Statutory Auditor of the Company has conducted a Limited Review of the said financial results.
 - 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)

DATED 08.02.2023
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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