



May 16, 2024

To,
BSE Limited,
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai - 400001

Scrip Code: 526899
Symbol: HFIL

Subject: Outcome of the Board meeting pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Ma'am,

With reference to the above captioned subject and pursuant to the provisions of Regulation 30 read with Schedule III and 33 of Listing Regulations, this is to inform you that the meeting of Board of Directors of the Company at its meeting held today i.e., Thursday, May 16th, 2024 through Video- conferencing mode has inter-alia considered and approved/taken on note the following:

1. Audited Financial Results (Consolidated & Standalone) of the Company along with Statement of asset and liabilities and cash flow statement for the quarter and financial year ended March 31, 2024.
2. Auditor's Report issued by M/s. Sharma Kumar & Associates, Chartered Accountants (Firm Registration Number 030842N) on the aforesaid Audited Financial Results (Consolidated & Standalone) for the quarter and financial year ended March 31, 2024.
3. Declaration in respect of Auditors' Report with Unmodified Opinion for the Financial Results, for the quarter and financial year ended March 31, 2024.
4. The Managing Director of the company informed the board that all cash generation during the last two years has gone towards OTS payment of Rs 55.5 Crores to the banks despite the back-to-back adversities of Covid & Fire in plant. For the balance payment of Rs 40.25 Cr; banks are considering extension till March 2025.

Our products under 'Himalaya Fresh' and 'Chef Ernesto' brands command great goodwill in North America and our distributors/ customers are passionately supportive for our revival inspite of delayed shipments after the Fire in May 2022.

We require quick infusion of funds for operations to fulfil the demand of our long-standing American customer. Funds are also required to pay the balance amount under one time Settlement with the banks and to rebuild the fire destroyed premises.

The Company has taken several steps depicted below to garner the resources required to fund the working capital , pay the balance OTS to banks and for completion of 50,000 TPA French Fry Plant.

**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



- (1) Sale of 34 Acre Land at Delhi-Behror on NH8: The land now comes in Newly created Behror-Kotputli and the Government Secretariat is being built in close proximity to Company's land boosting the demand & prices.
- (2) Sale of 6.5 Acres Shubhkhera Himachal Pradesh land: The land is now surrounded by housing colonies and schools and is expected to bring substantial cash. The process of CLU is expected to be complete in next two months.
- (3) Proposed Rights issue of Rs 40 Crores: Rights issue is planned in next 2 months after completion of all regulatory requirements. Promoters & Promoter group entities except the foreign companies have already committed picking their entitlement of Rights issue and have already infused Rs 10.1 Cr by 31st March 2024.
- (4) substantial recovery of overdues from export business: We expect to recover substantial amount from overdue foreign customers within next 4-6 weeks.

All above avenues are expected to garner Rs 100 Cr to facilitate Total Revival & repayment of entire balance debt, completion of French Fries plant and supplement working capital.

5. To increase the Authorized Share capital of the Company from an amount of INR 75,00,00,000 (In Rupees Seventy-Five Crores only) to 90,00,00,000 (In Rupees Ninety Crores only), and consequent amendment to clause V of the Memorandum of Association of the company, subject to the approval of shareholders and such other applicable statutory and regulatory Approvals.
6. To alter the memorandum of Association of the company by adding an object in object clause of the company to clarify object no 1 of object clause of the company. subject to the approval of shareholders and such other applicable statutory and regulatory Approvals.
7. To consider and re-appointment of Ms. Neelam Khanna (DIN: 08332836) as an independent director for a second consecutive term of Five Years, subject to the approval of shareholders.
8. To consider and recommend the re-appointment of Mr. Sanjiv Kumar Kakkar (DIN: 02434426), Director liable to retire by rotation at the 33rd Annual General Meeting of the Company, considering the declaration received under, Section 164(2) of the companies act, 2013, subject to approval of shareholders.
9. To consider and approve appointment of M/s. RBS & Co., as Secretarial Auditor of the Company for the financial year 2024- 25 and to fix their remuneration;
10. To consider and approve appointment of M/s. Grownnumero Advisors Private Limited as an Internal Auditor of the Company for the financial year 2024-25 based on the recommendation of Audit Committee and to fix their remuneration;
11. To consider and approve the Directors' Report along with Directors' Responsibility Statement, Management Discussion and Analysis Report, and all other annexures thereto for the financial year ended March 31, 2024 & to take note of internal financial controls of the Company;

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12. Fixation of date, time and mode of 33rd Annual General Meeting of the Company for the year ended March 31, 2024, Approval of the notice of 33rd Annual General Meeting ("AGM") of the Company to be held on Friday, June 28, 2024 through Video- conferencing (VC) or other audio-visual means (OAVM).
13. Book closure date in connection with the 33rd Annual General Meeting. Accordingly, the books shall remain closed from Saturday, June 22, 2024 to Friday, June 28, 2024.
14. Appointment of M/s RBS & Co., Practicing Company Secretaries as Scrutinizer for remote e-voting & e-voting during the meeting for the purpose of ensuing AGM and ascertaining the results thereof;

The meeting of the Board of Directors held today commenced at 06:00 P.M. and concluded at 06:35 P.M

This is for your information and records please.

Thanking you,

Yours faithfully,

For Himalaya Food International Limited

Siddharth Panwar
Digitally signed by
Siddharth Panwar
Date: 2024.05.16
18:49:35 +05'30'

(Siddharth Panwar)
Company Secretary
M.No.: ACS 64044


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Independent Auditor's Report on Quarterly and Year to Date Standalone Audited Financial Result of Himalaya Food International Limited formerly known as Himalya International Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To
The Board of Directors of
Himalaya Food International Limited
118, 1st Floor, 12 Gagandeep Building,
Rajendra Place, Delhi – 110008

Opinion

We have audited the accompanying standalone Financial Statements of Himalaya Food International Limited ("the Company) for the quarter and year to date results for the year ended March 31, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (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 the Listing Regulations 2015 in this regard, and
- (b) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the Standalone net profit, other comprehensive income and other financial information of the company for the quarter and year ended 31st March, 2024.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* 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 independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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 statements.

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 standalone financial statements, 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 financial controls 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 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 management.

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 a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone 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 statements, including the disclosures, and whether the standalone financial statements 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

The statement includes the results for the quarter ended 31st March, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

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



Kailash Sharma
(Partner)
Membership No. 543197
UDIN: 24543197BKCPF15058

Place: Delhi
Dated: 16.05.2024





Independent Auditor's Report on Quarterly and Year to Date Consolidated Audited Financial Result of Himalaya Food International Limited formerly known as Himalya International Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To
The Board of Directors of
Himalaya Food International Limited
118, 1st Floor, 12 Gagandeep Building,
Rajendra Place, Delhi – 110008

Opinion

We have audited the accompanying consolidated Financial Statements of Himalaya Food International Limited ("the Company") for the quarter and year to date results for the year ended March 31, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (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 the Listing Regulations 2015 in this regard, and
- (b) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the Consolidated net profit, other comprehensive income and other financial information of the company for the quarter and year ended 31st March, 2024.

Basis for Opinion

We conducted our audit of the Consolidated financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* 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 independence requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Consolidated financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated financial statements 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 Consolidated financial statements.

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 Consolidated financial statements, 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 financial controls 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 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 management.
- 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 a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated 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 Consolidated financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

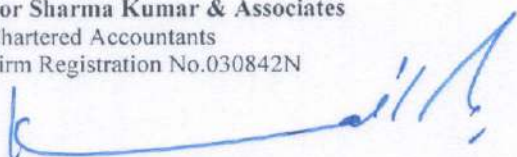
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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the results for the quarter ended 31st March, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

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



Kailash Sharma
(Partner)
Membership No. 543197
UDIN: 24543197BKCPFJ9004

Place: Delhi
Dated: 16.05.2024





Himalaya Food International Ltd.
118, 1st floor, 12 Gagandeep Building, Rajendra Place, New Delhi-110008.
AUDITED STANDALONE FINANCIAL RESULTS FOR THE Qtr/YEAR ENDED 31.03.2024

Amt Rs in lakhs

S. NO.	PARTICULARS	Yearly	Quarter Ended		Annual Result	
		Audited	Audited	Un-Audited	Audited	Audited
		31-03-2024	31-Mar-24	31-12-2023	31-Mar-23	31-03-2023
1	Revenue From Operations					
	Net Sale/Income from operations	4425.66	1209.65	1297.04	1320.47	6575.15
	Income from Export Incentive	49.36	13.61	18.06	5.48	108.16
	Interest Income		0.00			6.00
	Other Sales net Building / Machinery Scrap	243.37	23.67		161.85	161.85
	Other Income	6.34	2.88	0.24	2806.00	2800.00
	Total Income From Operations	4724.73	1249.81	1315.33	4293.80	9751.16
2	Expenses					
	Change in Inventories of Finished Goods and WIP	274.83	-145.00	70.50	-403.50	-676.00
	Inventory loss in Fire (Recoverable in Insurance Claim)		0.00		971.00	1521.00
	Operating Expenses	2001.21	709.46	628.41	611.04	3503.00
	Employees Benefit Expenses	307.73	71.32	71.31	115.19	421.00
	Increase/Decrease in Goods in transit	-149.24	52.76	-38.00	458.30	-79.20
	Finance Cost*	67.46	52.96	12.11	6.14	33.00
	Depreciation	634.00	130.00	168.00	177.00	681.00
	Other Expenses (G & SA **)	1164.28	255.43	258.77	323.46	1404.12
	Assets loss in Fire				5214.00	5214.00
3	Total Expenses	4300.28	1126.92	1171.10	7472.63	12221.92
	Profit (loss) from ordinary activities before exceptional & extraordinary items (1-2)	424.45	122.89	144.24	-3178.83	-2470.76
4	Extraordinary Items (Profit/Loss)					
5(a)	Extraordinary Items (Profit/Loss) Loss of inventory					
6	Profit (loss) before Tax (3-4)	424.45	122.89	144.24	-3178.83	-2470.76
	Tax Expenses					
	Current Tax					
7	Deferred Tax	-65.32	(65.32)		-51.00	(51.00)
8	Profit (loss) for the period (5-6)	489.77	188.21	144.24	(3,127.83)	(2,419.76)
9	Other Comprehensive Income/Losses					
10	Total Comprehensive Income/Loss for the period (7+8)	489.77	188.21	144.24	(3,127.83)	(2,419.76)
11	Paid up Equity Share Capital (face value of Rs. 10/- per share)	5,787.29	5,787.29	5,787.29	5,787.29	5,787.29
	Earning per Equity Share					
	- Basic (Rs.)	0.85	0.33	0.25	-5.40	-4.18
	- Diluted (Rs.)	0.85	0.33	0.25	-5.40	-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)

DATED : 16-May-24

PLACE : Delhi

HIMALAYA FOOD INTERNATIONAL LIMITED

[Signature]
FOR AND ON BEHALF OF THE BOARD
MANAGING DIRECTOR

 **Himalaya Food International Ltd.**

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AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE Qtr/YEAR ENDED 31.03.2024

Amt Rs in lakhs

S. NO.	PARTICULARS	Quarter Ended				Annual Result
		Yearly	Audited	Un-Audited	Audited	Audited
		Audited	Audited	Un-Audited	Audited	Audited
		31-03-2024	31-Mar-24	31-12-2023	31-Mar-23	31-03-2023
1	Revenue From Operations					
	Net Sale/Income from operations	4425.66	1209.65	1297.04	1320.47	6675.15
	Income from Export Incentive	49.36	13.61	18.06	5.48	108.16
	Interest Income		0.00			6.00
	Other Sales net Building / Machinery Scrap	243.37	23.67		161.85	161.85
	Other Income	6.34	2.88	0.24	2806.00	2800.00
	Total Income From Operations	4724.73	1249.81	1315.33	4293.80	9751.16
2	Expenses					
	Change in inventories of Finished Goods and WIP	274.83	-145.00	70.50	-403.50	-676.00
	Inventory loss in Fire (Recoverable in Insurance Claim)		0.00		971.00	1621.00
	Operating Expenses	2001.21	709.46	628.41	611.04	3603.00
	Employees Benefit Expenses	307.73	71.32	71.31	115.19	421.00
	Increase/Decrease in Goods in transit	-149.24	52.76	-38.00	458.30	-79.20
	Finance Cost*	67.46	52.96	12.11	6.14	33.00
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	Current Tax					
7	Defferred Tax	-65.32	(65.32)		-51.00	(51.00)
8	Profit (loss) for the period (5-6)	489.77	188.21	144.24	(3,127.83)	(2,419.76)
9	Other Comprehensive Income/Losses					
10	Total Comprehensive Income/Loss for the period (7+8)	489.77	188.21	144.24	(3,127.83)	(2,419.76)
11	Paid up Equity Share Capital face value of Rs. 10/- per share	5,787.29	5,787.29	5,787.29	5,787.29	5,787.29
	Earning per Equity Share					
	- Basic (Rs.)	0.85	0.33	0.25	-5.40	-4.18
	- Diluted (Rs.)	0.85	0.33	0.25	-5.40	-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)

DATED : 16-May-24
PLACE : Delhi

HIMALAYA FOOD INTERNATIONAL LIMITED

FOR AND ON BEHALF OF THE BOARD
MANAGING DIRECTOR

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Himalaya Food International Ltd.
Standalone Balance sheet as at March 31, 2024



Particulars	Note	As at	
		31-Mar-2024	31-Mar-2023
ASSETS			
Non-current assets			
Property, plant and equipment	3	6698	7001
Capital work-in-progress	3	5491	5491
Financial assets			
i Investments	4a	10	10
ii Loans	4b	561	557
iii Other financial assets	4c	647	597
Other non-current assets	5	2968	4606
Total non-current assets		16375	18262
Current assets			
Inventories	6	791	916
Financial assets			
i Trade receivables	4d	3558	3066
ii Cash and cash equivalents	4e	-69	-14
iii Bank balance other than (ii) above	4f	118	71
Other current assets	7	42	13
Total current assets		4440	4052
Total assets		20815	22314
EQUITY AND LIABILITIES			
Equity			
Equity share capital	8a	5787	5787
Other equity	8b	8018	7528
		13805	13315
Liabilities			
Non-current liabilities			
Financial liabilities			
i Borrowings	9a		0
ii Other financial liabilities	9c	1001	335
Provision	11a	185	185
Deferred tax liabilities (net)		306	371
Other non-current liabilities	11b	73	81
Total non-current liabilities		1565	972
Current liabilities			
Financial liabilities			
i Borrowing	9b		0
ii Trade payables	9d	935	1628
iii Other financial liabilities	9c	4112	5951
Provision for employee benefit obligations	11b		0
Other current liabilities	10	399	448
Total current liabilities		5446	8027
Total equity and liabilities		20815	22314

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

As per our report of even date

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

For and on behalf of the Board

Man Mohan Malik
Managing Director
DIN:00696077



(Kailash Sharma)

Partner
Membership no. 543104
UDIN:

Himalaya Food International Ltd.
Formerly known as Himalaya International Ltd.



Contact@HimalayaFoodCompany.com

www.HimalayaFoodCompany.com

Registered Office :

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Plants

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



Himalaya Food International Ltd.
Standalone Statement of cash flows for the period ended March 31,2024

(All amounts in Rs in lacs unless otherwise stated)

Particulars	Year ended 31-Mar-2024	Year ended 31-Mar-2023
Loss before Income Tax from		
Continuing Operations	490	(2420)
Adjustment for:		
Depreciation and amortisation expenses	634	681
Deferred Tax	(65)	(51)
Finance costs	67	33
Loss in Fire- Assets	0	5214
Operating profit before working capital changes	636	5877
Adjustment for:		
(Increase)/decrease in trade receivables	(492)	(13)
(Increase)/decrease in inventories	125	908
Increase/(Decrease) in Trade payables	(693)	309
(Increase)/Decrease in other financial assets	(50)	(11)
(Increase)/decrease in other non-current assets	1638	(2960)
(Increase)/decrease in other current assets	(29)	(6)
(Increase)/decrease in other Financial Liabilities	(1839)	(1181)
(Increase)/decrease in Loan Advance	(4)	0
Increase in employee benefit obligations and provisions	0	(10)
Increase/(Decrease) in other Current Liabilities	(49)	150
Increase/(Decrease) in other non-Current Liabilities	(8)	10
Cash generated from operations	(1401)	(2805)
Income tax paid	0	0
Net cash inflow from operating activities	(275)	653
Cash flows from investing activities		
Payments/Sale of property, plant and equipment	(331)	(280)
Investment in Subsidiary		0
Loans to employees and related parties		0
Net cash outflow from investing activities	(331)	(280)
Cash flows from financing activities		
Return of Application Money Received From Shareholders	0	(358)
Proceeds/(Payment) from borrowings	666	0
Finance lease payments/Increase		0
Finance Expenses	(67)	(33)
Net cash used in financing activities	599	(391)
Net increase (decrease) in cash and cash equivalents	(8)	(18.51)
Cash and cash equivalents at the beginning of the financial year	57	75.84
Cash and cash equivalents at end of the year	49	57

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

(Kailash Sharma)
Partner
Membership no. 543197
UDIN:

Dated: 16.05.2024
Place : Delhi

Man Mohan Malik
Managing Director
DIN:00696077



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Himalaya Food International Ltd.

Standalone Statement of profit and loss account for the year ended March 31,2024

(All amounts in Rs in lacs unless otherwise stated)



Particulars	Note	Year ended 31-Mar-2024	Year ended 31-Mar-2023
Continuing operations			
Revenue from operations	12	4669	6837
Other income	13	56	2914
Total income		4725	9751
Expenses			
Cost of material consumed	14	2001	2553
Changes in inventory of work-in-progress & finished goods	15	125	-755
Employee benefits expense	16	308	471
Finance costs	19	67	33
Assets loss in fire			5214
Stock loss in fire			1621
Depreciation and amortisation expense	17	634	681
Other expenses	18	1164	2404
Total expenses		4300	12222
Profit before exceptional items and tax		425	-2471
Exceptional Items			
i Exceptional Items		0	0
Profit / loss before tax from continuing operations		425	-2471
Tax expense			
i Current tax		0	0
ii Deferred tax		-65	-51
Profit / (Loss) from continuing operations		490	-2420
Profit / (Loss) from discontinued operations			--
Other comprehensive income			--
Earnings per equity share (for continuing operations)			
i Basic earnings per share		0.85	-4.18
ii Diluted earnings per share		0.85	-4.18

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

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

For and on behalf of the Board



Man Mohan Malik
Chairman & Managing Director
DIN:00696077

(Kailash Sharma)
Partner
Membership no. 543197
UDIN:

Dated: 16.05.2024
Place : Delhi



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Particulars	Note	As at	
		31-Mar-2024	31-Mar-2023
ASSETS			
Non-current assets			
Property, plant and equipment	3	6698	7001
Capital work-in-progress	3	5491	5491
Financial assets			
i Investments	4a	0	0
ii Loans	4b	561	557
iii Other financial assets	4c	647	597
Other non-current assets	5	2968	4606
Total non-current assets		16365	18252
Current assets			
Inventories	6	791	916
Financial assets			
i Trade receivables	4d	3558	3066
ii Cash and cash equivalents	4e	-69	-14
iii Bank balance other than (ii) above	4f	118	71
Other current assets	7	42	13
Total current assets		4440	4052
Total assets		20805	22304
EQUITY AND LIABILITIES			
Equity			
Equity share capital	8a	5787	5787
Other equity	8b	8008	7518
		13795	13305
Liabilities			
Non-current liabilities			
Financial liabilities			
i Borrowings	9a		0
ii Other financial liabilities	9c	1001	335
Provision	11a	185	185
Deferred tax liabilities (net)		306	371
Other non-current liabilities	11b	73	81
Total non-current liabilities		1565	972
Current liabilities			
Financial liabilities			
i Borrowing	9b	0	0
ii Trade payables	9d	935	1628
iii Other financial liabilities	9c	4112	5951
Provision for employee benefit obligations	11b	0	0
Other current liabilities	10	399	448
Total current liabilities		5446	8027
Total equity and liabilities		20805	22304

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

As per our report of even date

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

For and on behalf of the Board



Man Mohan Malik
Managing Director
DIN:00696077

(Kailash Sharma)
Partner
Membership no. 543157
UDIN: 

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Himalaya Food International Ltd.
Consolidated Statement of cash flows for the period ended March 31,2023



Particulars

(All amounts in Rs in lacs unless otherwise stated)
Year ended
31-Mar-2024

Year ended
31-Mar-2023

Loss before Income Tax from Continuing Operations	490	(2420)
Adjustment for:		
Depreciation and amortisation expenses	634	681
Deferred Tax	(65)	(51)
Finance costs	67	33
Loss in Fire- Assets	0	5214
Operating profit before working capital changes	636	5877
Adjustment for:		
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Net cash inflow from operating activities	(275)	653
Cash flows from investing activities		
Payments/Sale of property, plant and equipment	(331)	(280)
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Return of Application Money Received From Shareholders	0	(358)
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Net cash used in financing activities	599	(391)
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Cash and cash equivalents at the beginning of the financial year	57	75.84
Cash and cash equivalents at end of the year	49	57

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

(Kailash Sharma)
Partner
Membership no. 543197
UDIN:

Dated: 16.05.2024
Place : Delhi



Man Mohan Malik
Managing Director
DIN:00696077



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Himalaya Food International Ltd.
Consolidated Statement of profit and loss account for the year ended March 31,2024
 (All amounts in Rs in lacs unless otherwise stated)

Particulars	Note	Year ended 31-Mar-2024	Year ended 31-Mar-2023
Continuing operations			
Revenue from operations	12	4669	6837
Other income	13	56	2914
Total income		4725	9751
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Other expenses	18	1164	2404
Total expenses		4300	12222
Profit before exceptional items and tax		425	-2471
Exceptional Items			
i Exceptional Items		0	0
Profit / loss before tax from continuing operations		425	-2471
Tax expense			
i Current tax		0	0
ii Deferred tax		-65	-51
Profit / (Loss) from continuing operations		490	-2420
Profit / (Loss) from discontinued operations			--
Other comprehensive income			--
Earnings per equity share (for continuing operations)			
i Basic earnings per share		0.85	-4.18
ii Diluted earnings per share		0.85	-4.18

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

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

For and on behalf of the Board



Man Mohan Malik
 Chairman & Managing Director
 DIN:00696077

(Handwritten signature of Kailash Sharma)

(Kailash Sharma)
 Partner
 Membership no. 543197
 UDIN:



Dated: 16.05.2024
 Place : Delhi

Himalaya Food International Ltd.

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To,
BSE Limited,
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai - 400001

Date: May 16, 2024

Scrip Code: 526899
Symbol: HFIL

Subject: - Declaration with respect to unmodified opinion of the Statutory Auditors on Audited Financial Results for the Quarter and financial year ended on March 31, 2024

Pursuant to provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. CIR/CFD/CMD/56/2016 dated 27th May, 2016, this is hereby declared that M/s. Sharma Kumar & Associates, Chartered Accountants (Firm Registration Number 030842N), Statutory Auditors of the Company has issued the Audit Report with unmodified opinion on the Financial results of the Company for the Quarter and Financial year ended on March 31, 2024.

This is for your information and records.

Thanking You,
For and on behalf of
Himalaya Food International Limited


Man Mohan Malik
(Chief Executive Officer)


Himalaya Food International Ltd.

CIN : L70102DL1992PLC047399 Formerly known as Himalaya International Ltd.

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