



May 30, 2019

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

Scrip Code: 526899
Symbol:HFIL

Sub: Submission of the Audited Financial Results and Audit Report for the Year Ended March 31, 2019 with unmodified opinion of the Statutory Auditors.

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 we enclose herewith the following documents-

1. Audited Standalone Financial Results of the Company for the quarter and financial year ended 31st March, 2019 together with a statement of Assets and Liabilities as on 31st March, 2019;
2. Auditor's Report (Standalone) issued by the Statutory Auditor of the Company viz. M/s SATNAM ASSOCIATES, Chartered Accountants, for the quarter and financial year ended 31st March, 2019;
3. Declaration regarding Auditor's Report with unmodified opinion under Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, for the financial year ended 31st March, 2019.

This is for your information and record.

Thanking you,
Yours truly,

For Himalaya Food International Ltd.

Surbhi
Surabhi Maheshwari
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 formerly known as Himalya International Ltd.
E-555, 2nd Floor, Palam extension, Sector-7, Dwarka, New Delhi
AUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 31.03.2019

Amount Rs. In Lacs

S. NO.	PARTICULARS	Quarter ended			Year ended	
		Audited	Un- Audited	Audited	Audited	Audited
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
1	Income From Operations					
	Net Sale/Income from operations*	1949.00	2029.00	3006.27	9122.00	11159.45
	Total Income From Operations	1949.00	2029.00	3006.27	9122.00	11159.45
2	Expenses					
	Change in inventories of Finished Goods and WIP	19.00	-45.00	407.17	69.00	85.75
	Operating Expenses**	1241.00	1334.00	1413.82	5390.00	5816.79
	Employees Benefit Expenses	104.00	108.00	135.52	489.00	598.77
	Depreciation	266.00	292.00	315.92	1143.00	1169.69
	Other Expenses***	368.00	379.00	196.84	1931.00	1875.02
	Total Expenses	1998.00	2068.00	2469.27	9022.00	9546.02
3	Profit (loss) from operation before other income finance cost and exceptional items (1-2)	(49.00)	(39.00)	537.00	100.00	1613.43
4	Other Income	120.00	0.00	48.05	210.00	126.37
5	Profit (loss) from ordinary activities before Depreciation, finance cost and exceptional items (3+4)	71.00	(39.00)	585.05	310.00	1739.80
6	Finance Cost	5.00	11.00	431.04	196.00	1793.48
7	Profit (loss) from ordinary activities after finance cost but before exceptional items (5-6)	66.00	(50.00)	154.01	114.00	(53.68)
8	Exceptional Items	0.00	0.00	0.00	7121.00	0.00
9	Profit (loss) from ordinary activities before Tax (7-8)	66.00	(50.00)	154.01	(7007.00)	(53.68)
10	Provision for Tax					
	Current Tax	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	-53.00	0.00	-30.81	-53.00	-30.81
11	Profit (loss) from ordinary activities after Tax (9-10)	119.00	(50.00)	184.82	(6954.00)	(22.87)
12	Extraordinary items loss / write off	0.00	0.00	0.00	0.00	61.77
13	Net profit (loss) for the period (11-12)	119.00	(50.00)	184.82	(6954.00)	(84.64)
14	Paid up Equity Share Capital (face value of Rs. 10/- per share)	5787.29	5787.29	5787.29	5787.29	5787.29
15	Reserves Excluding Revaluation Reserve					
16	Earning per Equity Share					
	i) Before extraordinary items					
	- Basic (Rs.)	0.21	-0.09	0.32	-12.02	-0.04
	- Diluted (Rs.)	0.20	-0.08	0.30	-11.42	-0.04
	ii) After extraordinary items					
	- Basic (Rs.)	0.21	-0.09	0.32	-12.02	-0.15
	- Diluted (Rs.)	0.20	-0.08	0.30	-11.42	-0.14

Notes:

* Manufacturing expenses include raw-material consumed, packing, labour, power & fuel and repair and maintenance.

** Administrative, selling & distribution expenses include administrative expenses India, U.S. expenses, road and ocean freight, custom duties, and selling commissions at USA.

***Exception Items: Under the guideline of accounting procedure Inds AS 16 we have written-off the following items from the account Books:

- 1 Expired MAT, Insurance claim of Frozen Goods Damaged due to "Thakor Sena Roits" at Gujarat Plant during the year, un-recoverable loan and advances as per board Meeting.

- 2 Stock damaged due to power fluctuation and obsolete Stock.

- 3 In Q-1 of FY 2018-19 results, we had declared, that there is reconciliation difference in stock of Rs.18 crore, which as per stock auditor was to be debited to profit and loss account, and was debited in Q-1.

- 4 As the Bank accounts are under debt restructure, interest for Q-1, Q-2, Q-3 and Q-4 Fy 2018-19 has not been provided.

FOR AND ON BEHALF OF THE BOARD

(MANAGING DIRECTOR)

DATED : 30.05.2019
PLACE : Paonta Sahib

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HIMALAYA FOOD INTERNATIONAL LIMITED
Formerly Known as Himalya International Ltd.
E-555, 2nd Floor, Palam extension, Sector-7, Dwarka, New Delhi



Statement of Asset and Liabilities		Figure in "Lacs"		
		As at 31-03-2019 Audited	As at 31-03-2018 Audited	
1)	Assets			
	Non-current assets			
	Tangible assets			
	Property, Plant & Equipmens	14549	15709	
	Intangible assets	0	0	
	Capital Work in Progress	5491	5491	
		20040	21200	
	Financial Assets			
	Other Financial Assets	556	807	
	Other non-current assets	298	728	
	854	1535		
2	Current assets			
	Inventories	1251	6552	
	Trade receivables	2694	2024	
	Cash and cash equivalents	4	1	
	Bank balance other than cash and cash equivalents	96	153	
	Other Financial Assets	718	766	
	Other current assets	739	872	
		5502	10368	
	26396	33103		
Total assets		26396	33103	
B	Equity and liabilities			
1	a) Equity			
	Share capital			
	Warrant Application Money	6065	6065	
Reserves and Surplus	-820	6134		
	5245	12199		
1)	b) Liabilities			
	Non-current liabilities			
	Financial Liabilities			
	Borrowings	11038	11237	
	Other Financial Liabilities	14	44	
	Long Term Provision	327	363	
	Deferred tax liabilities (net)	718	770	
		12097	12414	
	2)	Current liabilities		
		Financial Liabilites		
Borrowing		5678	5550	
Trade Payables		1472	1350	
Other Current Liabilites		1890	1554	
Provision	14	36		
	9054	8490		
	26396	33103		
Total equity and liabilities		26396	33103	

Notes:-

- The above results were reviewed and recommended by the Audit committee of the Company and the same were approved by the Board of Directors in there respective meeting hold on 31st May 2019.
- Result for the Quarter/year ended 31-March-2019 are in compliance with Indian Accounting Standard (IND AS) notified by The Ministry of Corporate Affairs . Consequently the result for quarter ended 31-March-2018 and previous year ended 31-March-2018 have been restated to comply with Ind AS to make them comparable.

FOR AND ON BEHALF OF THE BOARD

DATED : 30.05.2019
PLACE : Paonta Sahib


(MANAGING DIRECTOR)
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Auditor's Report on Quarterly and Year to Date Ind AS 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.

To
The Board of Directors of
Himalaya Food International Limited

1. We have audited the accompanying statement of Standalone Financial Result of Himalaya Food International Limited ("the Statement"), for the quarter and year ended March 31, 2019 ("the statement"), attached herewith, being submitted by the company pursuant to the requirements of regulation 3 of SEBI (Listing Obligation and disclosure Requirements) Regulation, 2015 as modified by Circular No. Cir/CFD/FAC/62/2016 dated July 5, 2016.
2. This Statement is the responsibility of the Company's management and is approved by the Board of Directors. The Statement, as it relates to the Quarter ended March 31, 2019 has been compiled from the related interim condensed standalone financial statement prepared in accordance with Indian accounting Standard 34 "Interim Financial Reporting" ("IND AS 34") and as it relates to the year ended March 31, 2019 has been compiled from related annual standards, standalone financial statements prepared in accordance with Indian Accounting Standards, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit of such interim condensed standalone financial statements and annual standalone financial statements.
3. We conduct our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatements.

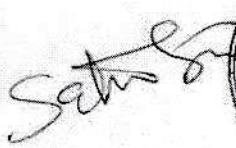

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the company's internal financial control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the statement.



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

4. In our opinion and to best of our information and according to the explanations given to us, the statement :
- I) Is presented in accordance with the requirement of regulation 33 of SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by circular no. CIR/CFD/FAC/62/2016; and
 - II) Gives a true and fair view in conformity with the aforesaid Indian accounting Standards and other accounting principles generally accepted in India of the profit, total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2019

For Satnam Associates,
Chartered Accountants
Firm Registration No.09870C

(Satnam Singh)
(Proprietor)
(Membership No.)
Place of signature: Dehradun
Dated: 30.05.2019