



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 ENDED 31ST DECEMBER 2023

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the Statement") for the quarter 31st December 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 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 an 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: 24543197BKCOZN2492

Dated: 14.02.2024

Place: New Delhi





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 ENDED 31ST DECEMBER 2023

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ("the Statement") for the quarter 31st December 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: 24543197BKCOZM8507

Dated: 14.02.2024

Place: New Delhi





Himalaya Food International Ltd.
118,1st floor ,12 Gagandeep Building, Rajendra Place, New Delhi-110008.
UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QTR/YEAR / ENDED 31.12.2023

S. NO.	PARTICULARS	Quarter Ended			9 Months Result		Annual Result
		Un-Audited 31-12-2023	Un-Audited 30-09-2023	Un-Audited 31-12-2022	Un-Audited 31-12-2023	Un-Audited 31-12-2022	Audited 31-03-2023
1	Revenue From Operations						
	Net Sale/Income from operations	1297	1088.72	2058.20	3216.01	5354.68	6675.15
	Income from Export Incentive	18.06	14.74	16.77	35.75	102.68	108.16
	Other Income				0.00	0.00	6.00
	Other Sales net Building / Machinery Scrap				219.70	0.00	161.85
	Other Income	0.24	3.22		3.46	0.00	2800.00
	Total Income From Operations	1315.33	1106.68	2074.97	3474.91	5457.36	9751.16
2	Expenses						
	Change in inventories of Finished Goods and WIP	70.50	319.33	(225.50)	419.83	-272.50	(676.00)
	Inventory loss in Fire (Recoverable in Insurance Claim)				0.00	0.00	1,621.00
	Operating Expenses	628.41	322.59	964.82	1291.75	2991.96	3,603.00
	Employees Benefit Expenses	71.31	72.30	102.46	236.42	305.81	421.00
	Increase/Decrease in Goods in transit	(38.00)	(99.37)	175.50	-202.00	-537.50	(79.20)
	Finance Cost*	12.11	1.34	15.98	14.51	26.86	33.00
	Depreciation	168.00	168.00	168.00	504.00	504.00	681.00
	Other Expenses (G & SA **)	258.77	220.22	334.95	908.85	1080.54	1,404.12
	Assets loss in Fire						5214
3	Total Expenses	1,171.10	1,004.40	1,536.21	3,173.36	4,099.17	12,221.80
	Profit (loss) from ordinary activities before exceptional & extraordinary items (1-2)	144.24	102.28	538.76	301.56	1,358.19	(2,470.64)
5	Exceptional Items (Profit/Loss)			0			
5(a)	Extraordinary items (Profit/Loss) Loss of inventory			0		-650	
6	Profit (loss) before Tax (3-4)	144.24	102.28	538.76	301.56	708.19	(2,470.64)
	Tax Expenses						
	Current Tax						
7	Deferred Tax						
8	Profit (loss) for the period (5-6)	144.24	102.28	538.76	301.56	708.19	(51.00)
9	Other Comprehensive Income/Losses						(2,419.64)
10	Total Comprehensive Income/Loss for the period (7+8)	144.24	102.28	538.76	301.56	708.19	(2,419.64)
11	Paid up Equity Share Capital face value of Rs. 10/- per	5,787.29	5,787.29	5,787.29	5,787.29	5,787.29	5,787.29
	Earning per Equity Share						
	- Basic (Rs.)	0.25	0.18	0.93	0.52	1.22	-4.18
	- Diluted (Rs.)	0.25	0.18	0.93	0.52	1.22	-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 : 14.02.2024

PLACE : DELHI

FOR AND ON BEHALF OF MANAGING DIRECTOR

HIMALAYA FOOD INTERNATIONAL LIMITED


MANAGING DIRECTOR


Himalaya Food International Ltd.

CIN : L70102DL1992PLC047399

Formerly known as Himalya International Ltd.

Contact@HimalayaFoodCompany.com

www.HimalayaFoodCompany.com



Himalaya Food International Ltd.

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

UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QTR/YEAR / ENDED 31.12.2023

S. NO	PARTICULARS	Quarter Ended			9 Months Result		Annual Result
		Un-Audited 31-12-2023	Un-Audited 30-09-2023	Un-Audited 31-12-2022	Un-Audited 31-12-2023	Un-Audited 31-12-2022	Audited 31-03-2023
1	Revenue From Operations						
	Net Sale/Income from operations	1297	1088.72	2058.20	3216.01	5354.68	6675.15
	Income from Export Incentive	18.06	14.74	16.77	35.75	102.68	108.16
	Other Income				0.00	0.00	6.00
	Other Sales net Building / Machinery Scrap				219.70	0.00	161.85
	Other Income	0.24	3.22		3.46	0.00	2800.00
	Total Income From Operations	1315.33	1106.68	2074.97	3474.91	5457.36	9751.16
2	Expenses						
	Change in inventories of Finished Goods and WIP	70.50	319.33	(225.50)	419.83	-272.50	(676.00)
	Inventory loss in Fire (Recoverable in Insurance Claim)				0.00	0.00	1,621.00
	Operating Expenses	628.41	322.59	964.82	1291.75	2991.96	3,603.00
	Employees Benefit Expenses	71.31	72.30	102.46	236.42	305.81	421.00
	Increase/Decrease in Goods in transit	(38.00)	(99.37)	175.50	-202.00	-537.50	(79.20)
	Finance Cost*	12.11	1.34	15.98	14.51	26.86	33.00
	Depreciation	168.00	168.00	168.00	504.00	504.00	681.00
	Other Expenses (G & SA **)	258.77	220.22	334.95	908.85	1080.54	1,404.12
	Assets loss in Fire						5214
3	Total Expenses	1,171.10	1,004.40	1,536.21	3,173.36	4,099.17	12,221.80
	Profit (loss) from ordinary activities before exceptional & extraordinary items (1-2)	144.24	102.28	538.76	301.56	1,358.19	(2,470.64)
5	Exceptional Items (Profit/Loss)			0			
5(a)	Extraordinary items (Profit/Loss) Loss of inventory			0		-650	
6	Profit (loss) before Tax (3-4)	144.24	102.28	538.76	301.56	708.19	(2,470.64)
	Tax Expenses						
	Current Tax						
7	Deferred Tax						(51.00)
8	Profit (loss) for the period (5-6)	144.24	102.28	538.76	301.56	708.19	(2,419.64)
9	Other Comprehensive Income/Losses						
10	Total Comprehensive Income/Loss for the period (7+8)	144.24	102.28	538.76	301.56	708.19	(2,419.64)
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	5,787.29
	Earning per Equity Share						
	- Basic (Rs.)	0.25	0.18	0.93	0.52	1.22	-4.18
	- Diluted (Rs.)	0.25	0.18	0.93	0.52	1.22	-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)

DATE: 14.02.2024

PLACE: DELHI

FOR AND ON BEHALF OF MANAGING DIRECTOR

HIMALAYA FOOD INTERNATIONAL LIMITED

[Signature]
MANAGING DIRECTOR

 **Himalaya Food International Ltd.**

CIN : L70102DL1992PLC047399

Formerly known as Himalaya International Ltd.

Contact@HimalayaFoodCompany.com

www.HimalayaFoodCompany.com