

**HIMALCHULIFOOD PRODUCTS LIMITED**

CIN: L15400GJ1986PLC008652

Registered Office: 2nd Floor, Vishwakarma Chambers, Majura Gate, Ring Road, Surat - 395 002

Statement of Standalone Unaudited Results for the Quarter ended 30/09/2017

	Particulars	Quarter Ended			Half Year Ended		(Rs. In Lacs/amount)
		3 months ended 30/09/2017	Preceding 3 months ended 30/06/2017	Corresponding 3 months ended in the previous year 30/09/2016	Year to date figure for current period 30/09/2017	Year to date figure for the previous year ended 30/09/2016	Year ended 31/03/2017
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	0.00	0.00	0.00	0.00	0.00	0.00
	Other Income						
II		0.00	0.00	1.43	0.00	2.68	4.12
III	<b>Total Income (I+II)</b>	0.00	0.00	1.43	0.00	2.68	4.12
IV	Expenses						
	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	0.00	0.00	0.00	0.00	0.00	0.00
	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortisation expenses						
		0.00	0.00	0.00	0.00	0.00	0.00
	Other Expenses	0.90	3.19	0.01	4.09	2.32	5.67
	Total Expenses (IV)	0.90	3.19	0.01	4.09	2.32	5.67
V	Profit/(loss) before exceptional items and tax (I-IV)	-0.90	-3.19	1.42	-4.09	0.36	-1.55
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/ (loss) before exceptions items and tax(V-VI)	-0.90	-3.19	1.42	-4.09	0.36	-1.55
VIII	Tax Expense:						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	-0.90	-3.19	1.42	-4.09	0.36	-1.55
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	-0.90	-3.19	1.42	-4.09	0.36	-1.55
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be re classifies to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	-0.90	-3.19	1.42	-4.09	0.36	-1.55
XVI	Earnings per equity (for Continuing operation):						
	(1) Basic	0.00	-0.16	0.07	-0.22	0.02	-0.08
	(2) Diluted	0.00	-0.16	0.07	-0.16	0.02	-0.08
XVII	Earnings per equity (for discounted operation)						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	0.00	-0.16	0.07	-0.16	0.02	-0.08
	(2) Diluted	0.00	-0.16	0.07	-0.16	0.02	-0.08

Notes:

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on November 14, 2017 and also Limited Review were carried out by the Statutory Auditors.
- Previous year figure have been regrouped wherever necessary.
- The Figures for the quarter ended 30th September 2016 are also IND AS Compliant.




4) Reconciliation between results previously reported under erstwhile Indian GAAP and as presented now under IND AS for the quarter ended 30th September 2016 are given below

Particulars	(In Lacs) Quarter ended 30.09.2016
Reported Net Profit for the Period as per Indian GAAP	1.42
Net Profit as per IND AS	1.42
Other Comprehensive Income	0
Total Comprehensive Income	1.42

5) Reconciliation of Equity as on 31st March, 2017, between previously reported under erstwhile Indian GAAP and as presented now under IND AS is given Below

Particulars	(In Lacs)
	As at 31.03.2017
Equity reported under GAAP	-1.55
Other Comprehensive Income	0
Equity reported under IND AS	-1.55

Date : - November 14, 2017  
Place : - Surat

For HIMALCHULI FOOD PRODUCTS LIMITED

*Omprakash Agarwal*

Omprakash Agarwal  
Managing Director  
DIN: 01680000





**HIMALCHULIFOOD PRODUCTS LIMITED**

CIN: L15400GJ1986PLC008652

Registered Office: 2nd Floor, Vishwakarma Chambers, Majura Gate, Ring Road, Surat – 395 002  
Statement of Standalone Unaudited Results for the Quarter ended 30/09/2017

Standalone / Consolidated Statement of Assets and Liabilities		
Particulars	As at half year ended	As at Previous year ended
	(30/09/2017)	(31/03/2017)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets		
(i) Investments	33,595.00	33,595.00
(ii) Trade receivables	-	-
(iii) Loans	38,525.00	38,525.00
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	-	-
<b>Current assets</b>		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	4,09,282.00	4,09,282.00
(iii) Cash and cash equivalents	24,040.00	44,273.00
(iv) Bank balances other than(iii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	-	-
<b>Total Assets</b>	<b>5,05,442.00</b>	<b>5,25,673.00</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	1,90,00,000.00	1,90,00,000.00
(b) Other Equity	(2,82,93,298.00)	(2,78,85,068.00)
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-



<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	33,15,599.00	29,27,599.00
(ii) Trade payables	64,83,141.00	64,83,141.00
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	-	-
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
<b>Total Equity and Liabilities</b>	<b>5,05,442.00</b>	<b>5,25,673.00</b>

Notes:  
Reconciliation of Equity as on 31st March, 2017, between previously reported under erstwhile Indian GAAP and as presented now under IND AS is given Below

Particulars	(In Lacs)	
	As at 31.03.2017	
Equity reported under GAAP		-1.55
Other Comprehensive Income		0
Equity reported under IND AS		-1.55

Date : - November 14, 2017  
Place : - Surat

For HIMALCHULI FOOD PRODUCTS LIMITED

*Omprakash Agarwal*

Omprakash Agarwal  
Managing Director  
DIN: 01680000







**M M GALA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

Ref. No.: \_\_\_\_\_

Date : \_\_\_\_\_

Review Report to  
**Himalchuli Food Products Limited**  
2nd Floor, Vishwakarma Chambers, Majura Gate,  
Ring Road, Surat - 395 002

We have reviewed the accompanying statement of unaudited financial results of Himalchuli Food Products Limited for the period ended 30<sup>th</sup> September 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M M Gala & Associates  
Chartered Accountants  
FRN: 124913W



CA Mahesh Murji Gala  
Proprietor, M No.116548

Place: Thane  
Date: November 14, 2017