



MAHAAN FOODS LIMITED

25th January, 2025

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

Scrip Code: 519612

Dear Sir/Madam,

Sub: Outcome of Board Meeting

Re: Regulation 30, 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In furtherance to our intimation letter dated January 22, 2025 and pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we inform you that the Board of Directors of the Company at their meeting held today, i.e., Saturday, 25th January, 2025 has, inter-alia, approved and taken on record the Unaudited Financial Results of the Company for the quarter and nine months ended on 31st December, 2024.

Please find enclosed the Unaudited Financial Results for the quarter ended December 31, 2024, along with the Limited Review Report issued by the M/s R. C. Sharma & Associates, Statutory Auditors of the Company, pursuant to the provisions of Regulation 33 and other applicable provisions of the SEBI Listing Regulations.

The said unaudited financial results are also being uploaded on the Company's website (www.mahaanfoods.com) as required under Regulation 46 of the SEBI Listing Regulations.

The meeting of the Board of Directors commenced at 12:35 p.m. and concluded at 12:55 p.m.

This is for your kind information and record.

Thanking you.

Yours faithfully,
for **Mahaan Foods Limited**

Ankit Agarwal
Company Secretary
M. N.-A23445

Encl: as above

MAHAAN FOODS LIMITED

Office No.406, 4th Floor, Worldmark 2, Asset No.8, Aerocity Hospitality District, IGI Airport, South West Delhi, New Delhi, India, 110037

CIN - L15419DL1987PLC350285

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024

| (Amount in Rs. Lacs) | | | | | | |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-------------------------|
| Particulars | Quarter Ended | | | Year to Date | | Year Ended |
| | 31.12.2024 (Un-Audited) | 30.09.2024 (Un-Audited) | 31.12.2023 (Un-Audited) | 31.12.2024 (Un-Audited) | 31.12.2023 (Un-Audited) | 31.03.2024 (Audited) |
| PART I | | | | | | |
| 1 Revenue from operations | - | - | - | - | - | - |
| 2 Other income | 34.00 | 45.59 | 32.35 | 94.77 | 72.11 | 125.08 |
| 3 Total Income (1 + 2) | 34.00 | 45.59 | 32.35 | 94.77 | 72.11 | 125.08 |
| Expenses : | | | | | | |
| a) Cost of material consumed | - | - | - | - | - | - |
| b) Purchase of stock-in-trade | - | - | - | - | - | - |
| c) Changes in inventories of finished goods, work in progress and stock-in-trade | - | - | - | - | - | - |
| d) Employee benefits expense | 6.27 | 3.58 | 3.65 | 13.20 | 10.35 | 14.55 |
| e) Finance costs | 0.00 | - | 1.17 | 0.00 | 1.22 | 0.05 |
| f) Depreciation and amortisation expense | 0.33 | 0.33 | 1.11 | 0.99 | 3.33 | 4.44 |
| g) Other expenses | 3.39 | 4.50 | 1.40 | 12.72 | 11.22 | 17.61 |
| 4 Total expenses | 10.00 | 8.41 | 7.33 | 26.92 | 26.12 | 36.65 |
| 5 Profit before exceptional and extraordinary items and tax (3 - 4) | 24.00 | 37.18 | 25.02 | 67.85 | 45.99 | 88.43 |
| 6 Exceptional Items | - | - | - | - | - | - |
| 7 Profit before tax | 24.00 | 37.18 | 25.02 | 67.85 | 45.99 | 88.43 |
| 8 Tax expense : | 5.99 | 9.28 | 37.75 | 16.92 | 11.32 | 22.12 |
| a) - Current tax | 6.00 | 9.29 | 6.51 | 16.96 | 11.96 | 23.57 |
| b) - Deferred tax | (0.02) | (0.01) | 31.24 | (0.05) | (0.64) | (0.80) |
| b) - Tax of Earlier Year | | | | | | (0.65) |
| 9 Profit/ (Loss) for the period (7-8) | 18.02 | 27.90 | (12.73) | 50.94 | 34.67 | 66.31 |
| 10 Other Comprehensive Income | | | | | | |
| a) i) Item that will not be reclassified to Profit or Loss | | | | | | |
| ii) Incomr tax relating to items that will not be reclassified to Profit of Loss | | | | | | |
| b) i) Item that will be reclassified to Profit or Loss | | | | | | |
| ii) Income tax relating to items that will be reclassified to Profit or Loss | | | | | | |
| 11 Total Comprehensive Income for the period | 18.02 | 27.90 | (12.73) | 50.94 | 34.67 | 66.31 |
| 12 Paid up equity share capital (Face Value of Rs 10/- per share) | 350.07 | 350.07 | 350.07 | 350.07 | 350.07 | 350.07 |
| 13 Other Equity (including reserves) | | | | | | 1,598.18 |
| 14 Earning per equity share of Rs. 10/- each: | | | | | | |
| - Basic | 0.51 | 0.80 | (0.36) | 1.45 | 0.99 | 1.89 |
| - Diluted | 0.51 | 0.80 | (0.36) | 1.45 | 0.99 | 1.89 |

Notes:

- 1 The above financial results for the quarter and nine months ended on 31st December, 2024 have been reviewed by the Audit committee and taken on record and approved by the Board of Directors in their meeting held on 25th January 2025.
- 2 Segment reporting as required by Ind AS 108 is not applicable, as 100% revenue comes from a single segment of trading.
- 3 This Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 4 Figures for the previous period has been regrouped/reclassified to confirm to the figures of the current period.
- 5 The above results for the quarter and nine months ended on 31st Decemeber, 2024 are available on the website of the company i.e. www.mahaanfoods.com and BSE Ltd.

Place: New Delhi
Date: 25/01/2025



For and on behalf of Board of Directors
Mahaan Foods Limited


 Sanjeev Goyal
 Managing Director
 DIN: 00221099



LIMITED REVIEW REPORT ON QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS 2015 (AS AMENDED)

The Board of directors
Mahaan Foods Limited
Office No. 406, 4th Floor,
Worldmark 2, Asset No. 8,
Aerocity Hospitality District,
New Delhi - 110037

1. We have reviewed the accompanying statement of unaudited financial results of **MAHAAN FOODS LIMITED ("the company")** for the period from 1st April 2024 to 31st December 2024 and quarter ended December 31st, 2024 ("**the Statement**"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure requirements) Regulations 2015 as modified and subject to note given below.
2. This statement which is the responsibility of Company management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard "Interim Financial reporting" ("Ind AS 34") prescribed under section 133 of Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review in accordance with Standard on Review Engagement (SRE) 2410 "Review of Interim Financial information performed by the Independent Auditor of the Entity", issued by The Institute of Chartered Accountants of India. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain, assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular, and other accounting principles generally

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accepted in India, has not disclosed the information required to be disclosed in accordance with the Requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R C SHARMA & ASSOICATES

Chartered Accountants

Firm Registration No. 021847N

Narai Digitally signed
by Narain Dass
Date: 2025.01.25
n Dass 12:29:41 +05'30'

CA. N.D. Arora

(Partner)

Membership no. 084424

Place: New Delhi

Date: 25.01.2025

UDIN: 25084424BMKNXS9966