



Date: November 11, 2024

To,

The Manager,
Department of Corporate Services (DCS-Listing)
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400001
Scrip Code: 531717

The Manager,
Listing Compliance
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G, Bandra Kurla
Complex, Bandra (E), Mumbai - 400 051
Symbol: VIDHIING

Dear Sir/Madam,

Ref No: - Company Code: BSE - 531717, NSE Symbol: VIDHIING

Sub: Outcome of the Board Meeting held on November 11, 2024 and Submission of Un-audited Financial Results (Standalone and Consolidated) along with the Limited Review Report for the quarter and half year ended September 30, 2024.

In terms of Regulation 30 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, this is to inform you that, the meeting of the Board of Directors of our Company was held today i.e. Monday, November 11, 2024 at 10:00 a.m., at the time scheduled for meeting, and concluded at 11:12 a.m., wherein the following businesses were inter-alia transacted:

1. Considered and approved, the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2024 along with the Statement of Assets & Liabilities and Cash Flow Statement for the half year ended September 30, 2024 as prescribed under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Considered and taken on record the Limited Review Report (Standalone and Consolidated) for the quarter and half year ended September 30, 2024.
3. Declared Second Interim Dividend of Rs. 1/- (Rupee One Only) per share i.e. @ 100% per equity share having face value of Rs. 1/- each for the Financial Year 2024-25.

Pursuant to Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the record date for reckoning shareholders entitled to receive the Second Interim Dividend for the Financial Year 2024-25 will be Wednesday, November 20, 2024.

Vidhi Specialty Food Ingredients Limited.

📍 E/27/28/29, Commerce Centre, 78, Tardeo Road, Mumbai - 400034, India.

📍 59/B, M.I.D.C. Dhatav,Roha,Raigad,Maharashtra - 402116, India.

📍 68,M.I.D.C. Dhatav, Roha,Raigad,Maharashtra - 402116, India.

📍 Z/61 & Z/62, Dahej, SEZ, Vagra, Bharuch, Gujarat-392130, India.

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🌐 www.vidhifoodcolors.com

📄 L24110MH1994PLC076156

✉ mitesh.manek@vidhifoodcolors.com



Further, we hereby enclose the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2024 along with the Limited Review Report.

Kindly take the same on your record and display on your website.

Yours Sincerely,

For Vidhi Specialty Food Ingredients Limited,

Bipin Madhavji Manek

Chairman & Managing Director

(DIN: 00416441)

Place: Mumbai

Encl: As above

Vidhi Specialty Food Ingredients Limited.

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BHUTA SHAH & Co LLP

CHARTERED ACCOUNTANTS

Head Office : 302-304, Regent Chambers, Nariman Point, Mumbai 400021.

Branch Office : Unit Nos 431/432, 3rd floor, Solitaire Corporate Park no - IV, Andheri Kurla Road, Chakala, Andheri East, Mumbai 400093.

Thane Office : 1501, Oriana Business Park, Wagle estate, Thane west, Mumbai 400 601.

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Independent Auditor's Review Report on Consolidated Unaudited 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)

To
The Board of Directors
Vidhi Specialty Food Ingredients Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Vidhi Specialty Food Ingredients Limited and its wholly owned subsidiary i.e. Arjun Food Colorants Manufacturing Private Limited (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30 September, 2024 and year to date from 01 April, 2024 to 30 September, 2024 together with the notes thereon ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and 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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the "Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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 of Interim Financial Information Performed by the Independent Auditor 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, 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 Standards on Auditing 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.



BHUTA SHAH & Co LLP
CHARTERED ACCOUNTANTS

4. Based on our review conducted and procedures performed as stated in paragraph 3 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 the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Bhuta Shah & Co LLP**
Chartered Accountants
Firm Reg. No.: 101474W / W100100

Atul Gala

Atul Gala
Partner
Membership No.: 048650
UDIN: 24048650 BKCNH X3683



Place: Mumbai
Date: 11th November, 2024

BHUTA SHAH & Co LLP

CHARTERED ACCOUNTANTS

Head Office : 302-304, Regent Chambers, Nariman Point, Mumbai 400021.

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Independent Auditor's Review Report on the Unaudited Quarterly and Year to Date Standalone Financial Results of Vidhi Specialty Food Ingredients Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors

Vidhi Specialty Food Ingredients Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of Vidhi Specialty Food Ingredients Limited (the "Company") for the quarter ended 30 September 2024 and year to date from 01 April, 2024 to 30 September, 2024 together with the notes thereon (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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 of Interim Financial Information Performed by the Independent Auditor 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, 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 Standards on Auditing 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.



BHUTA SHAH & Co LLP
CHARTERED ACCOUNTANTS

4. Based on our review conducted as stated in paragraph 3 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 the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the other information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Bhuta Shah & Co LLP**

Chartered Accountants

Firm's Registration Number: 101474W / W100100

Atul Gala

Atul Gala

Partner

Membership Number: 048650

UDIN: *24048650 BKC MH104134*



Place: Mumbai

Date: 11th November, 2024

Statement of Un-Audited Standalone and Consolidated Financial Results for the Quarter and Half year ended September 30, 2024

(Rs. In Lakhs)

Sr. No.	Particulars	Standalone						Consolidated						
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended			Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
I	Revenue from operations	9,128.69	8,297.31	8,014.63	17,426.00	15,981.44	30,341.87	9,128.69	8,297.31	8,014.63	17,426.00	15,981.44	30,341.87	
II	Other Income	77.66	14.61	24.42	92.27	86.01	119.21	77.66	14.61	24.42	92.27	86.01	119.21	
III	Total Income (I+II)	9,206.35	8,311.92	8,039.05	17,518.27	16,067.45	30,461.08	9,206.35	8,311.92	8,039.05	17,518.27	16,067.45	30,461.08	
IV	Expenses													
a)	Cost of materials consumed	5,846.40	3,890.81	4,129.58	9,737.21	9,031.82	17,011.65	5,846.40	3,890.81	4,129.58	9,737.21	9,031.82	17,011.65	
b)	Purchases of Stock-In-Trade	283.17	845.72	461.04	1,128.89	1,487.06	1,743.51	283.17	845.72	461.04	1,128.89	1,487.06	1,743.51	
c)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(366.00)	781.72	805.65	415.72	270.96	323.74	(366.00)	781.72	805.65	415.72	270.96	323.74	
d)	Employee benefits expense	291.01	248.71	217.75	539.72	428.90	1,039.62	291.01	248.71	217.75	539.72	428.90	1,039.62	
e)	Finance costs	41.88	44.37	87.57	86.25	199.38	317.45	41.88	44.37	88.01	86.25	199.82	318.35	
f)	Depreciation and amortisation expense	193.80	196.25	138.30	390.05	235.30	607.87	200.42	196.86	145.53	397.28	242.53	622.31	
g)	Other expenses	1,554.55	1,117.53	1,030.45	2,672.08	2,090.48	4,519.67	1,555.02	1,117.86	1,030.33	2,672.88	2,091.30	4,521.64	
	Total Expenses	7,844.81	7,125.11	6,870.34	14,969.92	13,743.90	25,563.51	7,851.90	7,126.05	6,877.89	14,977.95	13,752.39	25,580.82	
V	Profit/(loss) before Exceptional items and Tax (III-IV)	1,361.54	1,186.81	1,168.71	2,548.35	2,323.55	4,897.57	1,354.45	1,185.87	1,161.16	2,540.32	2,315.06	4,880.26	
VI	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-	
VII	Profit/(loss) before Tax (V - VI)	1,361.54	1,186.81	1,168.71	2,548.35	2,323.55	4,897.57	1,354.45	1,185.87	1,161.16	2,540.32	2,315.06	4,880.26	
VIII	Tax expense:													
a)	Current tax	275.00	287.00	110.00	562.00	330.00	1,075.00	275.00	287.00	110.00	562.00	330.00	1,075.00	
b)	Deferred tax	47.18	54.20	150.19	101.38	247.45	160.46	47.18	54.20	150.19	101.38	247.45	160.46	
IX	Profit (Loss) for the period from continuing operations (VII - VIII)	1,039.36	845.61	908.52	1,884.97	1,746.10	3,662.11	1,032.27	844.67	900.97	1,876.94	1,737.61	3,644.80	
X	Net Profit/(loss) for the period	1,039.36	845.61	908.52	1,884.97	1,746.10	3,662.11	1,032.27	844.67	900.97	1,876.94	1,737.61	3,644.80	
XI	Other Comprehensive Income													
A. (i)	Items that will not be reclassified to profit or loss	0.35	0.36	1.63	0.71	3.26	1.43	0.35	0.36	1.63	0.71	3.26	1.43	
(ii)	Income tax relating to items that will not be reclassified to profit or loss	(0.09)	(0.09)	1.12	(0.18)	0.56	2.69	(0.09)	(0.09)	1.12	(0.18)	0.56	2.69	
B. (i)	Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	
	Total other Comprehensive Income	0.26	0.27	2.75	0.53	3.82	4.12	0.26	0.27	2.75	0.53	3.82	4.12	
XII	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period	1,039.62	845.88	911.27	1,885.50	1,749.92	3,666.23	1,032.53	844.94	903.72	1,877.47	1,741.43	3,648.92	
	Paid-up Equity Share Capital (Face Value of Equity Share Rs. 1/- Per Share)	499.45	499.45	499.45	499.45	499.45	499.45	499.45	499.45	499.45	499.45	499.45	499.45	
XIII	Earning Per Share (EPS) (for continuing operation):													
a)	Basic	2.08	1.69	1.82	4.42	3.50	7.34	1.81	1.69	1.81	3.76	3.49	7.31	
b)	Diluted	2.08	1.69	1.82	4.42	3.50	7.34	1.81	1.69	1.81	3.76	3.49	7.31	

Notes:

- The results for the quarter and half year ended September 30, 2024 were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on November 11, 2024. The Statutory Auditors of the Company has carried out a Limited Review of the aforesaid results in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), 2015.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company operates in single business segment namely manufacturing and trading of food colors and chemicals. Hence, no separate disclosure as per "Ind AS-108" is required for the Operating segment.
- The Board of Directors at its meeting held on November 11, 2024, has declared Second Interim Dividend of Rs. 1/- per equity share of Re.1/- each fully paid up, (i.e. 100%) for the Financial Year 2024-25 aggregating to Rs. 499.45 Lakhs.
- Previous period's figures have been regrouped / reclassified wherever necessary to make them comparable with the current period/ year.

Date: November 11, 2024
Place: Mumbai



For Vidhi Specialty Food Ingredients Limited

Bipin M Manek
DIN : 00416441
Chairman & Managing Director

CIN : L24110MH1994PLC076156
Web : www.vidhifoodcolors.com

Factory II : Plot No-Z/61 & Z/62, Dahaj, SEZ
Tal: Vagra, Dist: Bharuch, Gujarat-392130, India
E-mail : mitesh.manek@vidhifoodcolors.com

Factory I : Plot No. 59/B, & 68, M.I.D.C. Dhatav, Roha
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Vidhi Specialty Food Ingredients Limited



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Vidhi Specialty Food Ingredients Limited

Statement of Assets & Liabilities for the Quarter and Half year ended September 30, 2024

(Rs In Lakhs)

Particulars	Standalone		Consolidated	
	30-Sep-24 (Unaudited)	31-Mar-24 (Audited)	30-Sep-24 (Unaudited)	31-Mar-24 (Audited)
I ASSETS				
1. Non-current assets				
a) Property, Plant and Equipment	12,061.76	12,070.32	12,061.76	12,070.32
b) Capital work-in-progress	4.51	4.51	395.05	395.05
c) Investment Property				
d) Right to use of asset	401.76	410.08	524.72	534.24
e) Goodwill			732.84	738.87
f) Other intangible assets				
(g) Intangible assets under development				
(h) Biological Assets other than bearer plants				
(i) Financial Assets				
(i) Investments	1,320.15	1,320.15		
(ii) Trade receivables				
(iii) Loans				
(j) Deferred tax assets (net)				
(k) Other non-current assets	8.32	9.93	8.32	9.93
Total Non Current Assets	13,796.50	13,814.99	13,722.69	13,748.41
2. Current assets				
a) Inventories	5,641.62	5,632.56	5,641.62	5,632.56
b) Financial Assets				
(i) Investments				
(ii) Trade receivables	11,626.72	8,833.74	11,626.72	8,833.74
(iii) Cash and cash equivalents	723.21	1,153.52	724.02	1,154.01
(iv) Bank balances other than(iii) above	524.39	23.08	524.39	23.08
(v) Loans	150.37	135.18	135.39	122.45
(vi) Others financial assets	1,203.41	1,172.25	1,203.41	1,172.25
c) Current Tax Assets (Net)	-	-	-	-
(d) Other current assets	2,026.09	1,762.75	2,030.20	1,766.73
Total Current Assets	21,895.81	18,713.08	21,885.75	18,704.82
Total Assets	35,692.31	32,528.07	35,608.44	32,453.23
II EQUITY AND LIABILITIES				
1 Equity				
a) Equity Share capital	500.20	500.20	500.20	500.20
b) Other Equity	28,492.86	27,606.26	28,400.95	27,522.38
Total Equity	28,993.06	28,106.46	28,901.15	28,022.58
LIABILITIES				
2 Non-current liabilities				
a) Financial Liabilities				
i) Borrowings	10.65	35.02	12.73	37.10
(ia) Lease liabilities	52.06	58.32	52.06	58.32
ii) Trade payables				
(A) total outstanding dues of micro enterprises and small enterprises; and				
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.				
iii) Other financial liabilities (other than those specified in item (b), to be specified)				
b) Provisions	68.20	64.01	68.20	64.01
c) Deferred tax liabilities (Net)	467.71	366.14	467.71	366.14
d) Other non-current liabilities				
Total Non Current Liabilities	598.62	523.49	600.70	525.57
3 Current liabilities				
a) Financial Liabilities				
i) Borrowings	2,931.02	1,943.05	2,931.02	1,943.05
(ia) Lease liabilities				
ii) Trade payables				
(A) total outstanding dues of micro enterprises and small enterprises; and				
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2,209.77	1,588.33	2,215.73	1,595.09
iii) Other financial liabilities	611.30	102.70	611.30	102.70
b) Other current liabilities	248.63	241.15	248.63	241.35
c) Provisions	30.70	17.77	30.70	17.77
d) Current Tax Liabilities (Net)	69.21	5.12	69.21	5.12
Total Current Liabilities	6,100.63	3,898.12	6,106.59	3,905.08
Total Equity and Liabilities	35,692.31	32,528.07	35,608.44	32,453.23

Date : November 11, 2024
Place: Mumbai



For Vidhi Specialty Food Ingredients Limited

Bipin M Manek
Bipin M Manek
Chairman & Managing Director
DIN : 00416441



VIDHI

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CIN : L24110MH1994PLC076156

Vidhi Specialty Food Ingredients Limited

Cash Flow Statement for the Quarter and Half year ended September 30, 2024

(Rs In Lakhs)

Particulars	Standalone		Consolidated	
	30-Sep-24	30-Sep-23	30-Sep-24	30-Sep-23
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Cash flow from Operating activities				
Profit before Income tax	2,548.35	2,323.55	2,540.32	2,315.06
Adjustments for :				
Depreciation	390.05	228.03	397.28	235.26
Finance Cost	86.25	199.38	86.25	199.82
Sundry Balance Written Back	0.25	46.32	0.25	46.32
Sundry Balance Written Off				
Interest income	(56.96)	(36.07)	(56.96)	(36.07)
Adjustment for Other Comprehensive Income				
Ind AS adjustment charged to Retain Earning				
Expected Credit loss	71.90	(46.26)	71.90	(46.26)
Interest on MSME	-	-	-	-
	3,039.84	2,714.95	3,039.04	2,714.13
Operating profit before Working Capital changes				
(Increase)/ Decrease in Trade Receivables	(2,864.88)	604.37	(2,864.88)	604.37
(Increase)/ Decrease in Inventories	(9.06)	(321.45)	(9.06)	(321.45)
(Increase)/ Decrease in Financial Assets - Loans	-	-	-	-
(Increase)/ Decrease in Financial Assets - Others	(46.35)	179.85	(44.11)	191.07
Increase/ (Decrease) in Current Tax Assets	-	-	-	-
(Increase)/ Decrease in Other non-current assets	1.61	1.61	1.61	2.63
(Increase)/ Decrease in Other current assets	(263.34)	271.25	(263.47)	274.94
Increase/ (Decrease) in Trade payables	621.19	60.74	620.39	60.95
Increase/(Decrease) in Provisions	17.83	9.77	17.83	9.77
Increase/(Decrease) in Current Tax Liabilities	-	-	-	-
Increase/(Decrease) in Other financial liabilities	508.60	120.59	508.60	120.58
Increase/(Decrease) in Other current liabilities	7.48	49.61	7.28	49.68
Net changes in Working Capital	(2,026.92)	976.33	(2,025.81)	992.54
Cash generated from Operations	1,012.92	3,691.28	1,013.23	3,706.67
Direct taxes paid	(498.91)	(606.73)	(499.61)	(621.24)
Net cash Inflow/(Outflow) from operating activities [A]	514.01	3,084.55	513.62	3,085.43
Cash flow from Investing activities				
Purchase of Fixed Assets	(378.42)	(1,300.30)	(377.22)	(1,300.30)
Interest received	56.96	38.54	56.96	38.54
Investment	-	-	-	-
Net cash Inflow/(Outflow) from Investing activities [B]	(321.46)	(1,261.76)	(320.26)	(1,261.76)
Cash flow from Financing activities				
Dividend paid	(1,500.21)	(398.82)	(1,500.21)	(398.82)
Finance Cost	(86.25)	(199.38)	(86.25)	(199.82)
Issue of share capital	-	-	-	-
Proceeds/ (Repayment) of Long Term Borrowings	(24.37)	(434.14)	(24.37)	(434.14)
Proceeds/ (Repayment) of Short Term Borrowings	987.97	(585.55)	987.97	(585.55)
Net cash Inflow/(Outflow) from Financing activities [C]	(622.86)	(1,617.89)	(622.86)	(1,618.33)
Net Increase/(Decrease) in cash and cash equivalents [A+B+C]	(430.31)	204.90	(429.50)	205.35
Cash and cash equivalents at the beginning of the year	1153.52	728.13	1,153.52	728.13
Cash and cash equivalents at the end of the year	723.21	933.03	724.02	933.48

For Vidhi Specialty Food Ingredients Limited

Date : November 11, 2024
Place : Mumbai



Bipin M Manek

Bipin M Manek
DIN : 00416441
Chairman & Managing Director

