

Date: November 08, 2023

To General Manager - Listing Corporate Relationship Department BSE Limited P. J. Towers, Dalal Street, Mumbai-400001 BSE SCRIP CODE - 539594	To Listing Division Metropolitan Stock Exchange of India Limited 4th Vibgyor Tower, Opp. Trident Hotel, Bandra-Kurla Complex, Mumbai-400098 MSEI SYMBOL- MISHTANN
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Dear Sir,

Sub: Revised file for resubmission of Un-audited Financial Results for the quarter and half-year ended September 30, 2023

In Continuation of our earlier announcement dated 3rd November, 2023 related to outcome of meeting of board of Directors held on 3rd November, 2023 wherein we have submitted Un-Audited Standalone and Consolidated Financial Results for the quarter and half-year ended on 30th Sept, 2023 along with Limited Review Reports thereon, approved by the Board of Directors. This is to inform you that in said announcement we have inadvertently occurred typographical error in Basic and diluted EPS mentioned in Statement of Consolidated Unaudited Financial Results.

Hence, in compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 we are herewith re-Submitting complete set of Un-Audited Standalone and Consolidated Financial results for the quarter and half-year ended on 30th September, 2023.

We Sincerely regret the inconvenience and request your good office to kindly take on record this resubmission of Un-Audited Financial Results.

Yours Faithfully,

For **Mishtann Foods limited**

SHIVANGI
DIGANT SHAH

Digitally signed by SHIVANGI DIGANT SHAH
DN: c=IN, o=Personal, postalCode=380061, st=Gujarat,
2.5.4.21=shivangi@mishtannfoods.com, email=shivangi@mishtannfoods.com,
ou=SHIVANGI DIGANT SHAH, ou=MISHTANN FOODS LIMITED
Date: 2023.11.08 16:27:19 +0530'

Shivangi Shah
Company Secretary and Compliance Officer
Membership No. A53342

Encl: A/a



J. M. PATEL & BROS.

Chartered Accountants

E-mail : jmpatelca@yahoo.co.in

204, Harsh Avenue,
Navjivan Press Road,
Nr. Old High Court Crossing,
AHMEDABAD-380 014.
Phone : (079) 27541460

Ref. No. **Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the Quarter ended 30th September, 2023 of Mishtann Foods Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.** Date :

To
Board of Directors
Mishtann Foods Limited (CIN : L15400GJ1981PLC004170)

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Mishtann Foods Limited for the **Quarter ended September 30, 2023** being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

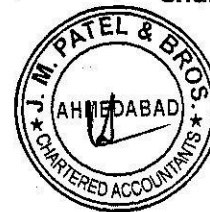
This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 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 provides 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.

Our Conclusion is not modified in respect of this matter.

Date: 03/11/2023
Place: Ahmedabad



For J.M. Patel & Bros.
Chartered Accountants
F.R.No. 107707W


(J.M. Patel)

M.Com F.C.A.
M. No. 030161

UDIN: 23030161BGRSFX4989



MISHTANN FOODS LIMITED

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Unaudited financial results by company

Statement of Standalone Unaudited Results for the Quarter and Half-Year Ended 30/09/2023							(Rs. in Lakhs)
PART I	Particulars	Quarter Ended			Half year Ended		Year Ended
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous period ended	Previous year ended
	(Refer Notes Below)	(30/09/2023)	(30/06/2023)	(30/09/2022)	(30/09/2023)	(30/09/2022)	(31/03/2023)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operation	8,050.96	8,033.53	15958.39	16084.49	31,785.00	65,038.52
	Other Income	0.00	0.83	0.00	0.83	0.83	4.64
	Total Revenue (I + II)	8050.96	8034.36	15958.39	16085.32	31785.83	65043.16
2	Expenses						
	(a) Cost of materials consumed	7,307.77	7,117.86	14028.16	14425.63	27,857.38	56,376.93
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(C) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	20.70	42.01	39.13	62.71	75.02	115.87
	(e) Finance Cost	115.36	132.52	108.70	247.88	218.39	499.18
	(f) Depreciation and amortisation expense	17.13	16.95	19.97	34.08	39.59	79.83
	(g) Other expenses	79.12	52.46	59.38	131.58	197.15	289.96
	Total expenses	7540.08	7361.80	14255.34	14901.88	28387.53	57361.77
3	Profit / (Loss) before exceptional and tax	510.88	672.56	1703.05	1183.44	3398.30	7681.39
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax	510.88	672.56	1703.05	1183.44	3398.30	7681.39
6	Tax expense						
	Current Tax - Provision for taxation	179.00	235.00	597.00	414.00	1,189.32	2,689.13
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
7	Net Profit / (Loss) for the period	331.88	437.56	1106.05	769.44	2208.98	4992.26
8	Other Comprehensive Income/(Loss) (net of tax) (Refer Not	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income/(Loss) for the period	331.88	437.56	1106.05	769.44	2208.98	4992.26
10	Paid up Equity Share Capital (Face value of Re. 1/- each)	10000.00	10000.00	10000.00	10000.00	10000.00	10000.00
11	Other Equity						5021.13
12	Earnings per equity share:						
	(1) Basic	0.03	0.04	0.11	0.08	0.22	0.50
	(2) Diluted	0.03	0.04	0.11	0.08	0.22	0.50

Notes:

- The above results were reviewed and recommended by Audit Committee and approved by the Board of Directors at its meeting held on November 03, 2023. The statutory auditor has carried out a "Limited Review" of financial results for the period ended 30th September, 2023.
- The Company has only single Reportable Business Segment in terms of requirements of Ind AS 108
- Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
- These Un-audited Standalone Financial Results are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

Place : Ahmedabad
Date : 03-11-2023



By Order of the Board of Directors
For Mishtann Foods Limited

Hitesh
Hiteshkumar G. Patel
Managing Director
DIN:05340865

MISHTANN FOODS LIMITED

REGISTERED OFFICE:

B/905, Empire Business Hub, Opp. Shakti Farm,
Science City Road, Sola, Ahmedabad 380060,
Gujarat, India

Ph: +91 7940023116
info@mishtann.com

CIN NO. : L15400GJ19B1PLC004170

www.mishtann.com



MISHTANN FOODS LIMITED

Statement of Assets and Liabilities

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Particulars	Standalone (Rs. in Lakh)	
	As at 30th Sep. 2023 Unaudited	As at 31st Mar. 2023 Audited
A) Assets		
Non Current Assets		
Property Plant and Equipment	394.58	428.66
Capital Work In Progress	-	-
Other Intangible Assets	-	-
Intangible assets under Development	-	-
Financial Assets		
i) Investment	22.83	0.22
ii) Loan	363.88	362.38
iii) Other Financial Assets	-	-
Deferred Tax Assets (net)	14.48	14.48
Other non current Assets	-	-
Total Non Current Assets	795.77	805.74
Current Assets		
Inventories	1,845.69	2,814.48
Financial Assets		
i) Trade Receivable	23,069.43	22,052.39
ii) Cash and Cash Equivalents	1.33	4.54
iii) Bank Balance other than (ii)above	325.00	-
iv) Other Financial Assets	-	-
Other Current Assets	126.12	126.53
Total Current Assets	25,367.57	24,997.94
Total Assets	26,163.34	25,803.68
B) Equity and Liabilities		
Equity Share Capital	10,000.00	10,000.00
Other Equity	5,735.86	5,021.13
Total Equity	15,735.86	15,021.13
Non Current Liabilities		
Financial Liabilities		
i) Borrowings	577.54	577.54
Deferred Tax Liabilities	-	-
Total Non Current Liabilities	577.54	577.54
Current Liabilities		
Financial Liabilities		
i) Borrowings	4,809.56	5,449.86
ii) Trade Payables	271.71	348.46
iii) Other Financial Liabilities	-	-
Provisions	4,682.58	4,287.53
Other Current Liabilities	86.09	119.16
Total Current Liabilities	9,849.94	10,205.01
Total Equity and Liabilities	26,163.34	25,803.68

Place Ahmedabad
Date 03-11-2023

By Order of the Board of Directors
For Mishtann Foods Limited



Hiteshkumar G. Patel
Managing Director
DIN:05340865

MISHTANN FOODS LIMITED

REGISTERED OFFICE:

8/905, Empire Business Hub, Opp. Shakti Farm,
Science City Road, Sola, Ahmedabad 380060,
Gujarat, India

Ph.: +91 7940023116
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CIN NO. : L15400GJ1981PLC004170

www.mishtann.com



MISHTANN

FOODS LIMITED

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Standalone Cash Flow Statement

(Rs. in Lakh)

Particulars	Period ended 30.09.2023 Unaudited	Period ended 30.09.2022 Unaudited	Period ended 31.03.2023 Audited
(A) Cash Flow from operating Activities			
Profit for the financial year (Profit Before Tax)	1,183.44	3,398.30	7,681.38
Adjustments for:			
Tax on profit			
Depriciation and amortisation	34.08	39.59	79.83
(Profit)/loss on disposal of property, plant, equipment and investment			
Increase / (Decrease) in provisions	395.05	1,174.35	2,689.14
Prior Period Adjustments	(54.71)	-	(72.60)
Operating cash flows before movements in working capital	1,557.86	4,612.24	10,377.75
(Increase)/Decrease in Inventories	968.79	575.76	1,215.43
(Increase)/Decrease in short term loan and advances	(1.50)	(19.99)	(67.94)
Increase/(Decrease) in Other Current Liabilities	(33.07)	(32.72)	51.62
(Increase)/Decrease in Long Term Advances	0.41	1,366.51	1,163.60
(Increase)/Decrease in other non current assets	-	-	-
Decrease/(Increase) in receivables	(1,017.04)	(5,560.02)	(12,131.93)
Increase in assets (misc. assets)	-	-	-
Increase/(Decrease) in Short Term Borrowing	-	43.39	1,705.85
Increase/(Decrease) in trade payables	(76.75)	204.08	117.55
Cash generated by operation	(159.16)	1,189.25	(7,945.82)
Taxes paid	(414.00)	(1,189.32)	(2,689.13)
Net cash inflow from operating activities (A)	984.70	(0.07)	(257.20)
(B) Cash Flow from Investing activities			
Proceeds of disposal of fixed assests			
Proceeds of disposal of Investments			
(Purchase)/Sale of fixed assests	(22.61)	(1.83)	(5.71)
(Purchase)/Sale of investments			
Net cash used in investing activities (B)	(22.61)	(1.83)	(5.71)
(C) Cash Flow from Financing activities			
Proceeds from issue of share capital			
Proceeds from long term borrowings	(640.30)	-	258.38
Dividend paid			(15.00)
Net cash used in investing activities (C)	(640.30)	-	243.38
(D) Net (decrease)/increase in cash and cash equivalents	321.79	(1.90)	(19.52)
Cash and cash equivalents at beginning of year	4.54	9.08	24.12
Cash and cash equivalents at end of year	326.33	7.18	4.60
Cash and cash equivalents			
Cash in Hand	1.33	7.18	4.54
Balances with banks	325.00	-	0.06

Place : Ahmedabad
Date : 03-11-2023



By Order of the Board of Directors
For Mishtann Foods Limited


Hitesh Kumar G. Patel
Managing Director
DIN:05340865

 **MISHTANN FOODS LIMITED**

REGISTERED OFFICE:

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J. M. PATEL & BROS.

Chartered Accountants

E-mail : jmpatelca@yahoo.co.in

204, Harsh Avenue,
Navjivan Press Road,
Nr. Old High Court Crossing,
AHMEDABAD-380 014.
Phone : (079) 27541460

Ref. No. **Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results** for the Quarter ended 30th September, 2023 of Mishtann Foods Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

Board of Directors

Mishtann Foods Limited (CIN : L15400GJ1981PLC004170)

We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Mishtann Foods Limited ('the parent') and Grow and Grub Nutrients FZ-LLC ('the wholly-owned subsidiary') for the Quarter ended September 30, 2023 being submitted by the Parent pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

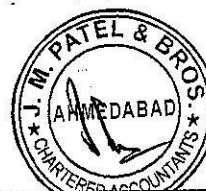
This statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of Grow and Grub Nutrients FZ-LLC (Dubai), the wholly owned subsidiary of Parent Company.

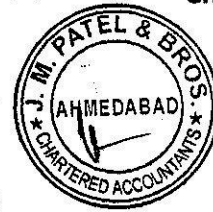
Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and 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.




We, as Statutory Auditor, carried out review of parent and did not review the interim financial statements/financial information/financial results of Grow and Grub Nutrients FZ-LLC included in the Consolidated Unaudited Financial Results, whose interim financial statements/financial information/financial results reflect total Revenue of Rs. 31839.73 Lakhs for the Quarter ended 30th September, 2023 respectively, total net profit after tax of Rs. 8742.82 Lakhs and total comprehensive profit of Rs. 8742.82 Lakhs for the Quarter ended 30th September, 2023 respectively, as considered in the Consolidated Financial Results. These interim financial statements/financial information/financial results of Grow and Grub Nutrients FZ-LLC (Dubai) included in consolidated financial statements that have not been reviewed by their auditor and have been approved and furnished to us by the management, and our conclusion on the statements in so far as it relates to the amount and disclosures in respect of the said subsidiary is based solely on the information furnished by the management and the procedures performed by us as stated in paragraph 4 above.

Our Conclusion is not modified in respect of the above matters.

Date: 03/11/2023
Place: Ahmedabad



For J.M. Patel & Bros.
Chartered Accountants
F.R.No. 107707W


(CA J.M. Patel)
M.Com F.C.A.
M. No. 030161

UDIN: 23030161BGRSFW3934



MISHTANN FOODS LIMITED

Unaudited financial results by company

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PART I						
Statement of Consolidated Unaudited Results for the Quarter and Half-Year Ended 30/09/2023						
Particulars	Quarter Ended			Half year Ended		Year Ended
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous period ended	Previous year ended
(Refer Notes Below)	(30/09/2023)	(30/06/2023)	(30/09/2022)	(30/09/2023)	(30/09/2022)	(31/03/2023)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from Operation	31,839.73	29,394.49	NA	61,234.22	NA	NA
Other income	0.00	0.83		0.83		
Total Revenue (I + II)	31839.73	29395.32		61,235.05		
2 Expenses						
(a) Cost of materials consumed	18,174.25	18,198.18		36,372.43		
(b) Purchase of stock-in-trade	0.00	0.00		0.00		
(C) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00		0.00		
(d) Employee benefits expense	87.09	86.31		173.40		
(e) Finance Cost	115.36	132.52		247.88		
(f) Depreciation and amortisation expense	17.13	16.95		34.08		
(g) Other expenses	4,524.08	3,834.97		8,359.05		
Total expenses	22917.91	22,268.93		45,186.84		
3 Profit / (Loss) before exceptional and tax	8921.82	7,126.39		16,048.21		
4 Exceptional items	0.00	0.00		0.00		
5 Profit / (Loss) before tax	8921.82	7,126.39		16,048.21		
6 Tax expense						
Current Tax - Provision for taxation	179.00	235.00		414.00		
Deferred Tax	0.00	0.00		0.00		
7 Net Profit / (Loss) for the period	8742.82	6,891.39		15,634.21		
8 Other Comprehensive Income/(Loss) (net of tax) (Refer Not	0.00	0.00		0.00		
9 Total Comprehensive Income/(Loss) for the period	8742.82	6,891.39		15,634.21		
10 Paid up Equity Share Capital (Face value of Re. 1/- each)	10022.32	10,000.00		10,022.32		
11 Other Equity	0.00	0.00		0.00		
12 Earnings per equity share:						
(1) Basic	0.87	0.69		1.56		
(2) Diluted	0.87	0.69		1.56		

Notes:

- The above results were reviewed and recommended by Audit Committee and approved by the Board of Directors at its meeting held on November 03, 2023. The statutory auditor has carried out a "Limited Review" of financial results for the period ended 30th September, 2023.
- The Company has only single Reportable Business Segment in terms of requirements of Ind AS 108
- Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
- The Company has incorporated its wholly owned subsidiary "Grow and Grub Nutrients FZ-LLC" in U.A.E. on 19th April, 2023. Hence, Consolidated for corresponding 3 month ended in the previous year 30-09-2022 & year to date figure for previous year period ended 30-09-2022 and year ended previous year 31-03-2023 have not been applicable.
- These Un-audited Consolidated Financial Results are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

Place Ahmedabad
Date 03-11-2023



By Order of the Board of Directors
For Mishtann Foods Limited

Hiteshkumar G. Patel
Managing Director
DIN:05340865

MISHTANN FOODS LIMITED

REGISTERED OFFICE:
B/905, Empire Business Hub, Opp. Shakti Farm,
Science City Road, Sola, Ahmedabad 380060,
Gujarat, India

Ph.: +91 7940023116
info@mishtann.com

CIN NO. : L15400GJ1981PLC004170

www.mishtann.com

**MISHTANN****FOODS LIMITED**
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Particulars	Consolidated (Rs. in Lakh)	
	As at 30th Sep. 2023 Unaudited	As at 31st Mar. 2023 Audited
A) Assets		
Non Current Assets		
Property Plant and Equipement	396.32	NA
Capital Work In Progress	-	
Other Intangible Assets	-	
Intangible assets under Development	-	
Financial Assets		
i) Investment	22.83	
ii) Loan	363.88	
iii) Other Financial Assets	-	
Deferred Tax Assets (net)	14.48	
Other non current Assets	-	
Total Non Current Assets	797.51	
Current Assets		
Inventories	1,845.69	
Financial Assets		
i) Trade Receivable	37,906.17	
ii) Cash and Cash Equivalents	9.57	
iii) Bank Balance other than (ii)above	359.54	
iv) Other Financial Assets	-	
Other Current Assets	126.12	
Total Current Assets	40,247.09	
Total Assets	41,044.60	
B) Equity and Liabilities		
Equity Share Capital	10,022.32	
Other Equity	20,594.80	
Total Equity	30,617.12	
Non Current Liabilities		
Financial Liabilities		
i) Borrowings	577.54	
Defered Tax Liabilities	-	
Total Non Current Liabilities	577.54	
Current Liabilities		
Financial Liabilities		
i) Borrowings	4,809.56	
ii) Trade Payables	271.71	
iii) Other Financial Liabilities	-	
Provisions	4,682.58	
Other Current Liabilities	86.09	
Total Current Liabilities	9,849.94	
Total Equity and Liabilities	41,044.60	

Place Ahmedabad
Date 03-11-2023By Order of the Board of Directors
For Mishtann Foods LimitedHiteshkumar G. Patel
Managing Director
DIN:05340865 **MISHTANN FOODS LIMITED****REGISTERED OFFICE:**B/905, Empire Business Hub, Opp. Shakti Farm,
Science City Road, Sola, Ahmedabad 380060,
Gujarat, IndiaPh: +91 7940023116
info@mishtann.com

CIN NO. : L15400GJ1981PLC004170

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