

**Chatha Foods Limited**

(Formerly Known as Chatha Foods Private Limited)

**Regd. Office:** 272, Mota Singh Nagar Jalandhar Punjab, Pin code -144001, Phone No. 0181-4616381

**CIN:** L15310PB1997PLC020578, **E-mail:** [cs@cfpl.net.in](mailto:cs@cfpl.net.in), **Website:** <https://cfpl.net.in>

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To

Date: 12.11.2024

BSE LIMITED  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai-400001  
Maharashtra  
**Scrip Code: 544151**

**Sub: Approval of Unaudited Financial Results of the company for the half year ended on September 30, 2024**

Respected Madam/Sir,

Pursuant to Regulations 30 (read with Part A, Para A of Schedule III) and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') read with the relevant circulars issued by SEBI ('SEBI Circular'), we hereby inform that the Board of Directors ('Board') of the Company at its Meeting held today i.e. November 12, 2024 inter-alia have considered and approved the following Unaudited Financial Results of the Company for the half-year ended September 30, 2024 as recommended by the Audit Committee of the Company;

1. Un-Audited Financial Results of the Company along with Limited Review Report, submitted by Statutory Auditors for the half year ended on 30th September, 2024

The said meeting commenced at 03:45 p.m. and concluded at 05:00 p.m.

The above information is for your information and the same is also available on the website of the company i.e. <https://www.cfpl.net.in/>

Thanking You.

Yours Truly  
For **CHATHA FOODS LIMITED**

**PRIYANKA OBEROI**  
**COMPANY SECRETARY & COMPLIANCE OFFICER**

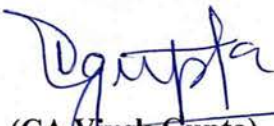
**Limited Review Report on Unaudited Half Yearly Standalone Financial Results of Chatha Foods Limited (Formerly known as Chatha Foods Private Limited) pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015**

To  
The Board of Directors of  
Chatha Foods Limited

1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of Chatha Foods Limited (Formerly known as Chatha Foods Private Limited) ('the Company') Half Year ended 30<sup>th</sup> September 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, 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 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards, read with relevant rules issued there under and other

recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For A Bafna & Company  
Chartered Accountants  
FRN: 003660C**



**(CA Vivek Gupta)**

**Partner**

**M.No.: 400543**



UDIN: 24400543BKCXZP4480

Date: 12<sup>th</sup> November 2024

Place: Mohali

## Chatha Foods Limited

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## Chatha Foods Limited (Formerly Known as Chatha Foods Private Limited)

CIN-L15310PB1997PLC020578

## Statement of Assets and Liabilities as at 30 September 2024

(All amounts are in ₹ lakhs unless stated otherwise)

Particulars	As at 30 Sept 2024 (Unaudited)	As at 31 March 2024 (Audited)
<strong>EQUITY AND LIABILITIES</strong>		
<strong>Shareholders' funds</strong>		
Share capital	2,249.69	2,249.69
Reserves and surplus	3,850.35	3,527.08
<strong>Total equity</strong>	<strong>6,100.04</strong>	<strong>5,776.76</strong>
<strong>Non-current liabilities</strong>		
Long-term borrowings	374.27	123.51
Deferred tax liabilities (net)	223.79	244.88
Long-term provisions	221.49	205.47
<strong>Total non-current liabilities</strong>	<strong>819.55</strong>	<strong>573.85</strong>
<strong>Current liabilities</strong>		
Short Term Borrowings	1,777.26	684.02
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	121.11	73.09
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,238.49	946.04
Other current liabilities	314.25	221.82
Short-term provisions	140.52	75.18
<strong>Total current liabilities</strong>	<strong>3,591.64</strong>	<strong>2,000.15</strong>
<strong>TOTAL EQUITY AND LIABILITIES</strong>	<strong>10,511.23</strong>	<strong>8,350.76</strong>
<strong>ASSETS</strong>		
<strong>Non-current assets</strong>		
Property, plant and equipment	3,196.84	2,753.17
Capital work-in-progress	108.24	-
Long-term loans and advances	976.16	358.29
Other Non-Current Assets	40.37	35.05
<strong>Total non-current assets</strong>	<strong>4,321.61</strong>	<strong>3,146.51</strong>
<strong>Current assets</strong>		
Inventories	1,486.40	1,176.54
Trade receivables	2,102.04	1,128.43
Cash and bank balances	2,410.47	2,812.75
Short-term loans and advances	190.71	86.52
<strong>Total current assets</strong>	<strong>6,189.62</strong>	<strong>5,204.25</strong>
<strong>TOTAL ASSETS</strong>	<strong>10,511.23</strong>	<strong>8,350.76</strong>

For and on behalf of the Board of Directors of  
Chatha Foods Limited (Formerly Known as Chatha Foods Private Limited)

Paramjit Singh Chatha

Managing Director

(DIN No: 01154225)

Place – Mohali

Date - 12/11/2024

CHATHA FOODS LIMITED

Village Chaundheri, P.O. Dappar, Chandigarh- Ambala Highway, Distt- SAS NAGAR, Punjab 140506

+91-1762-506711 | Website: <https://cfpl.net.in>

CIN- L15310PB1997PLC020578 | GST/UIN- 03AAACC9345F1ZY | PAN NO. AAACC9345F

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## Chatha Foods Limited (Formerly Known as Chatha Foods Private Limited)

CIN-L15310PB1997PLC020578

## Statement of financial results for the half year and year ended 30 September 2024

(All amounts are in ₹ lakhs unless stated otherwise)

Particulars ended	Note	For the half	For the half	For the half	For the year
		year	year ended	year ended	ended
		30 Sept 2024	31 March 2024	30 September 2023	31 March 2024
		(Unaudited)	(Audited)	(Audited)	(Audited)
<b>Revenue</b>					
Revenue from operations		7,383.87	6,302.07	7,077.86	13,379.93
Other income		98.96	3.10	0.17	3.27
		<b>7,482.83</b>	<b>6,305.17</b>	<b>7,078.03</b>	<b>13,383.20</b>
<b>Expenses</b>					
Cost of materials consumed		5,563.39	4,305.35	5,278.03	9,583.38
Changes in inventory of finished goods and work-in-progress		(174.60)	95.45	(138.62)	(43.17)
Employee benefits expenses		692.34	638.89	616.34	1,255.23
Finance costs		45.73	42.68	43.10	85.78
Depreciation and Amortisation		146.92	138.87	140.66	279.53
Other expenses		760.97	703.95	662.64	1,366.59
<b>Total expenses</b>		<b>7,034.75</b>	<b>5,925.18</b>	<b>6,602.15</b>	<b>12,527.33</b>
<b>Profit before tax</b>		<b>448.08</b>	<b>379.98</b>	<b>475.88</b>	<b>855.87</b>
<b>Tax expense</b>					
Current tax		145.89	111.28	119.41	230.69
Current tax - earlier years		-	-	-	-
Deferred tax		(21.09)	(6.94)	15.44	8.50
Minimum Alternate Tax (MAT) credit entitlement		-	-	-	-
Minimum Alternate Tax (MAT) credit entitlement - earlier years		-	-	-	-
<b>Profit after tax</b>		<b>323.27</b>	<b>275.64</b>	<b>341.04</b>	<b>616.69</b>
Earning per equity share (₹)-Not Annualized					
Basic (₹)		1.44	1.65	2.06	3.71
Diluted (₹)		1.44	1.65	2.06	3.71

For and on behalf of the Board of Directors of  
Chatha Foods Limited (Formerly Known as Chatha Foods Private Limited)

**Paramjit Singh Chatha**  
Managing Director  
(DIN No: 01154225)

Place – Mohali  
Date - 12/11/2024

## CHATHA FOODS LIMITED

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## Chatha Foods Limited (Formerly Known as Chatha Foods Private Limited)

### Cash Flow Statement for the half year ended 30 September 2024

(All amounts are in ₹ lakhs unless stated otherwise)

Particulars	For the half year ended 30 Sept 2024	For the Year ended 31 March 2024
<b>A. Cash flow from operating activities:</b>		
Net profit /(loss) before tax	448.08	855.87
<b>Adjustments for:</b>		
Depreciation	146.92	279.53
Loss on sale of property, plant and equipment (net)	-	-
Interest income	(98.96)	(3.27)
Interest expense	45.73	85.78
<b>Operating profit /(loss) before operating capital changes</b>	<b>541.78</b>	<b>1,217.92</b>
<b>Adjustments for movement in:</b>		
Long-term provisions	16.02	24.95
Trade payables	340.47	(109.16)
Other current liabilities	97.40	(32.00)
Short-term provisions	65.34	21.48
Long-term loans and advances	71.10	87.83
Inventories	(309.86)	(259.67)
Trade receivables	(973.61)	(169.19)
Short-term loans and advances	(104.19)	(42.27)
<b>Cash generated/(utilized in)from operating activities before taxes</b>	<b>(255.55)</b>	<b>739.89</b>
Income taxes (net)	(145.89)	(230.69)
<b>Net cash generated/(utilized in) from operating activities (A)</b>	<b>(401.44)</b>	<b>509.20</b>
<b>B. Cash flow from investing activities:</b>		
Purchase of property, plant and equipment (including creditors for capital expenditure, capital advances and capital work-in-progress)	(698.83)	(163.22)
Interest received	98.96	3.27
Capital Advances	(688.97)	(138.41)
Creditors for Capital Expenditure	(4.97)	(13.44)
Other Non Current Assets	(5.31)	(6.40)
Bank Deposits not considered as Cash and Cash Equivalent (Net)	(79.68)	(2,301.34)
Proceeds from sale of property, plant and equipment	-	-
<b>Net cash utilized in investing activities (B)</b>	<b>(1,378.80)</b>	<b>(2,619.54)</b>
<b>C. Cash flow from financing activities:</b>		
Proceeds from long-term borrowings	-	-
Repayment of long-term borrowings	250.76	(42.68)
Proceeds from issue of share capital	-	-
Proceeds from issue of share capital	-	3,338.72
Share Issue Expenses	-	(394.61)
Net increase/(decrease) in short-term borrowings	1,093.24	(209.99)
Interest paid	(45.73)	(85.78)
<b>Net cash (utilized in)/generated from financing activities (C)</b>	<b>1,298.29</b>	<b>2,605.68</b>
<b>Net (decrease)/increase in cash and cash equivalents (A+B+C)</b>	<b>(481.96)</b>	<b>495.34</b>
Opening cash and cash equivalents	504.69	9.33
<b>Closing cash and cash equivalents</b>	<b>22.73</b>	<b>504.69</b>

**Notes:**

- (a) The above cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard 3 (AS-3) on "Cash flow statements" as specified under section 133 of Companies Act, 2013 read with of the Companies (Accounts Standards) Rules, 2021.
- (b) Figures in brackets indicate cash outflow.

	For the year ended 30 September 2024	For the year ended 31 March 2024
<b>Cash and cash equivalents include:</b>		
Cash in hand	10.78	9.33
Balances with banks		
in current account	11.95	495.36
<b>Cash and cash equivalents</b>	<b>22.73</b>	<b>504.69</b>

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Other bank balance*		
Deposit with maturity more than 3 months but less than 12 months	2,387.74	2,308.06
<b>Cash and bank balances</b>	<b>2,410.47</b>	<b>2,812.75</b>

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\*Other bank balance includes which are restricted and not available for use.

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**For and on behalf of the Board of Directors of**  
Chatha Foods Limited (Formerly Known as Chatha Foods Private Limited)

**Paramjit Singh Chatha**  
Managing Director  
(DIN No: 01154225)

Place – Mohali  
Date - 12/11/2024

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1	The above financial results which are Published in accordance with Regulation 33 of SEBI(Listing Obligation & Disclosure Requirements),2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 12th November, 2024.
2	The Statements are prepared in accordance with the requirement of accounting Standards (AS) specified under Section 133 of the Companies Act, 2013 read with rules Companies (Accounts) Rules, 2014
3	All activities of the Company revolve around the main business and as such there is no separate reportable business segment.
4	Earning per share is calculated on weighted average of the share capital received by the Company Half Yearly EPS is not annualised.The company have approved the issuance of 41,33,720 bonus Equity Shares in the ratio of one Equity Share for every three existing fully paid up Equity Share on 13-09-2023. New Bonus Equity Shares have been considered for the computation of both Basic & Diluted EPS in accordance with para 20 of AS 20: Earning Per share issued by ICAI for all periods presented
5	The figures for the Corresponding previous period/year have been regrouped / reclassified , wherever necessary.
6	The Statutory Auditors have carried out the Limited Review of the above unaudited financial results of the Company.
7	There were no exceptional and extra-ordinary items for the reporting period.
8	The Company has raised Rs 3338.72 Lakhs by way of initial public offering (IPO) during the month of March 2024, allotment against the same was made in the month of March 2024. Amount of Rs 468.77 Lakhs was incurred towards meeting IPO expenses, Rs 343.31 lakhs was incurred for General corporate purpose and an amount of Rs. 1283.35 Lakhs was utilized as per Issue objectives (including advances) till 30th September 2024, unutilized amount of as on 30th September 2024 have been invested in Bank Deposits.

**For and on behalf of the Board of Directors of**  
Chatha Foods Limited (Formerly Known as Chatha Foods Private Limited)

**Paramjit Singh Chatha**  
Managing Director  
(DIN No: 01154225)

Place – Mohali  
Date - 12/11/2024