



Date: August 11, 2023

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
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Dear Sir(s),

Ref.: Company Code: BSE - 531717, NSE Symbol: VIDHIING

Sub: Investor Presentation on the Un-audited Financial Results for the first quarter ended June 30, 2023

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, our Company has announced its Un-audited Financial Results for the first quarter ended June 30, 2023 on August 11, 2023.

Enclosed herewith is the Investor Presentation on the Un-audited Financial Results for the first quarter ended June 30, 2023.

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

Thanking you,

For Vidhi Specialty Food Ingredients Limited,

Bipin Madhavji Manek
Chairman & Managing Director
(DIN: 00416441)

Place: Mumbai
Encl.: As above.

Vidhi Specialty Food Ingredients Ltd.

RegdOff.:

E/27, Commerce Centre, 78, Tardeo Road,
Mumbai 400034, India Tel: + 91 22 6140 6666 (100 Lines)
Fax : + 91 22 2352 1980, E-mail : mitesh.manek@vidhifoodcolors.com
Website: <https://vidhifoodcolors.com/>

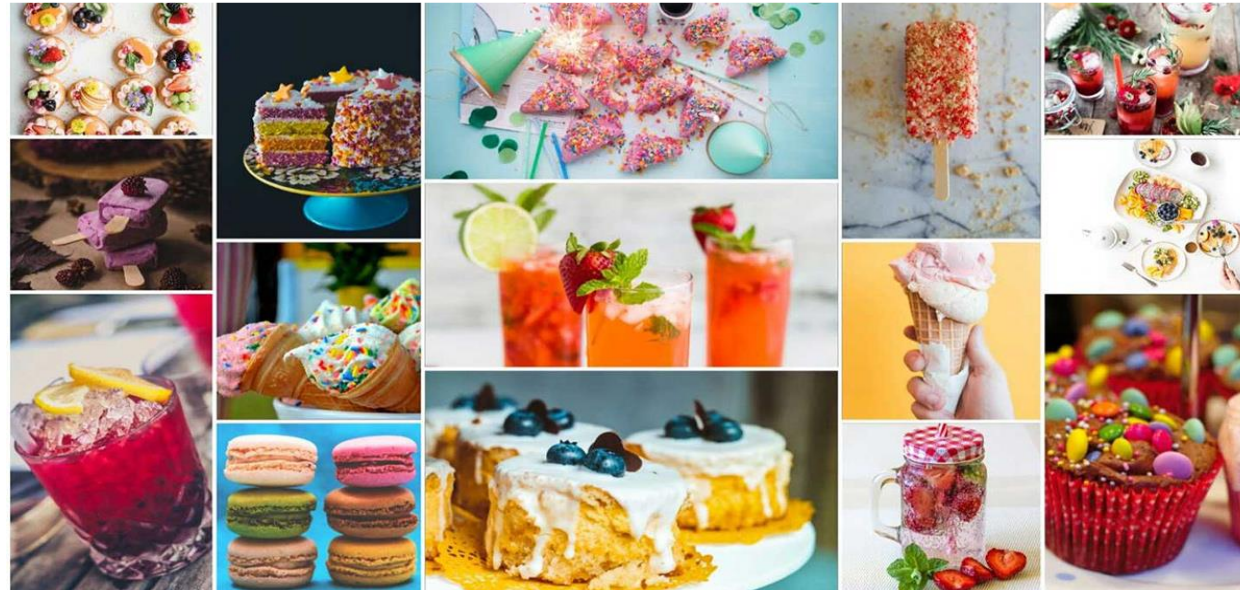
Factory:

59/B & 68, M.I.D.C. Dhatav, Roha
Dist : Raigad, Maharashtra 402116, India
CIN : L24110MH1994PLC076156



Vidhi Specialty Food Ingredients Limited

COLOURS You Can Trust For Your Food



Investor Presentation – August 2023



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Q1 FY24 Performance Highlights

Q1 FY24 (Q-o-Q)

Revenue
Rs. 79.7 Crs

 - 11.0% Q-o-Q

EBITDA
Rs. 13.0 Crs

 + 6.7% Q-o-Q

PAT
Rs. 8.4 Crs

 -4.8 % Q-o-Q

Update on Capacity Expansion

**Phase I Dahej SEZ
(360 MT)**

**Construction activity in full swing.
Installation of some machinery going on
simultaneously.**



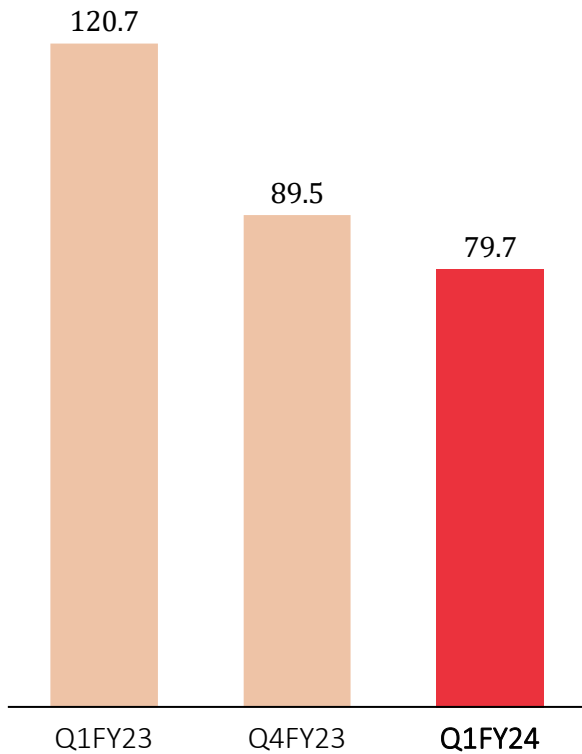
**Phase II Roha MIDC (Arjun Foods*)
(350 MT)**

Applied for Environmental clearance

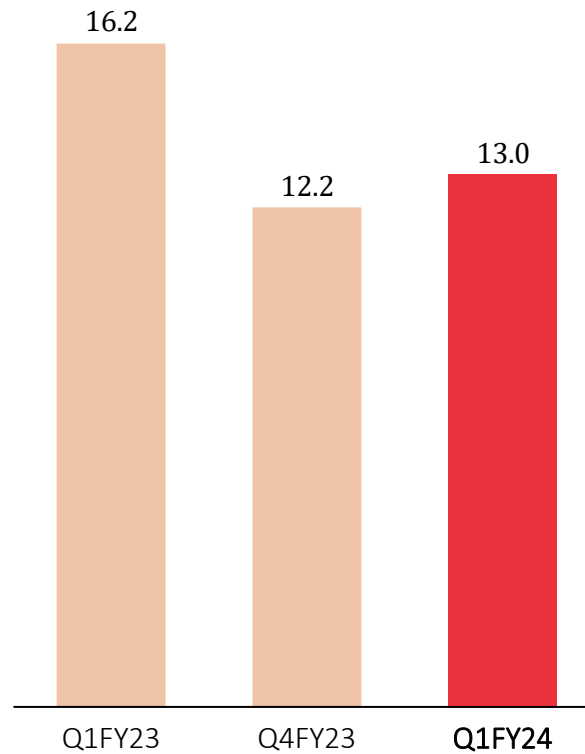
*Arjun Foods, a wholly owned subsidiary of Vidhi Specialty Food
Ingredients Ltd.

Q1 FY24 Consolidated Key Highlights

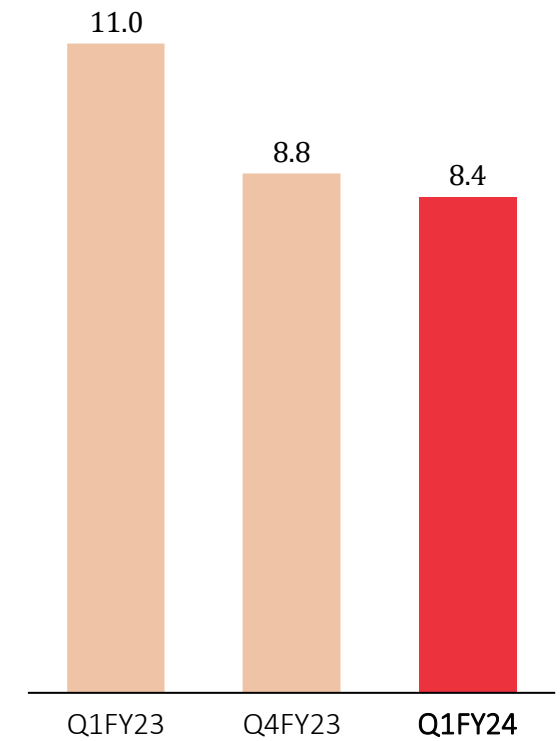
Revenue (Rs. in Crs)



EBIDTA (Rs. in Crs)



PAT (Rs. in Crs)

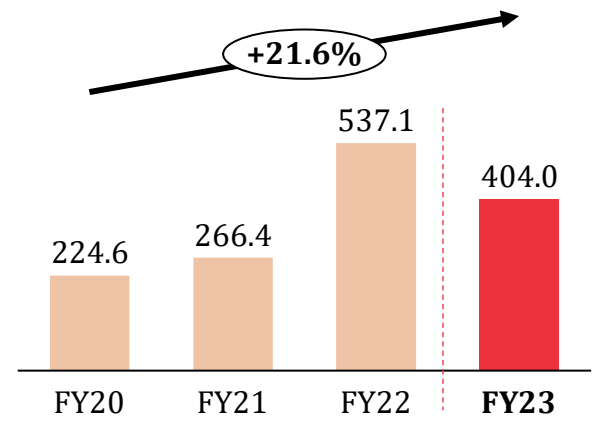


Q1 FY24 Consolidated Profit & Loss Statement

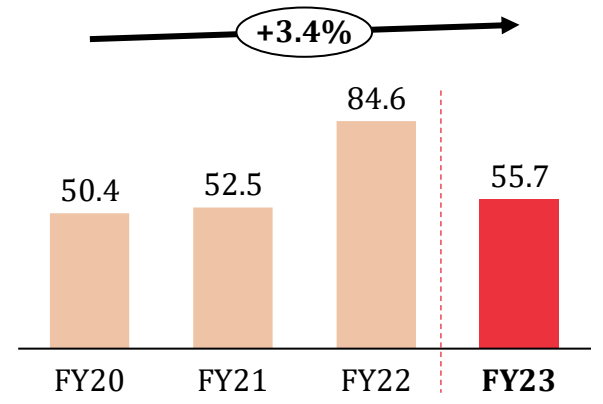
Particulars (Rs in Crs) - Consolidated	Q1 FY24	Q1 FY23	Y-o-Y	Q4 FY23	Q-o-Q
Revenue from Operations	79.7	120.7	-34.0%	89.5	-11.0%
Total Expenses	53.9	90.1		63.7	
Gross Profit	25.7	30.6	-15.8%	25.8	-0.3%
GP %	32.3%	25.3%		28.8%	
Employee Benefits Expense	2.1	2.6		2.0	
Other Expenses	10.6	11.9		11.6	
EBITDA	13.0	16.2	-19.5%	12.2	6.7%
EBITDA %	16.3%	13.4%		13.6%	
Other Income	0.6	0.4		0.6	
Depreciation and Amortisation Expense	1.0	0.8		1.0	
EBIT	12.7	15.7		11.8	
Finance Costs	1.1	0.9		0.8	
PBT	11.5	14.8		11.0	
Total Tax Expense	3.2	3.8		2.3	
Profit for the year	8.4	11.0	-24.0%	8.8	-4.8%
PAT %	10.5%	9.1%		9.8%	
EPS	1.68	2.21		1.75	

Consolidated Operating Performance

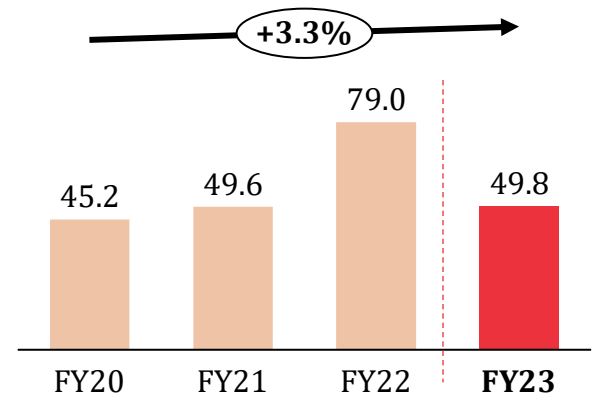
Revenue from Operations (Rs. in Crs)



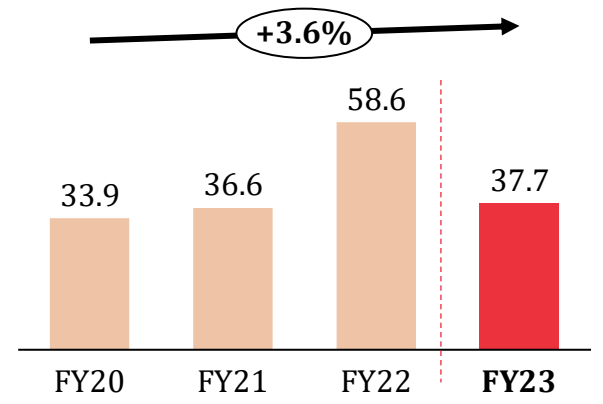
EBIDTA (Rs. in Crs)



Profit before Tax (Rs. in Crs)



Profit after Tax (Rs. in Crs)



Consolidated Historical Profit & Loss Statement

Particulars (Rs in Crs)	Mar-23	Mar-22	Mar-21	Mar-20
Revenue from Operations	404.0	537.1	266.4	224.6
Total Expenses	292.9	398.1	172.9	133.5
Gross Profit	111.1	139.0	93.6	91.2
GP %	27.5%	25.9%	35.1%	40.6%
Employee Benefits Expense	9.1	9.5	7.8	7.3
Other Expenses	46.2	44.9	33.3	33.4
EBITDA	55.7	84.6	52.5	50.4
EBITDA %	13.8%	15.8%	19.7%	22.5%
Other Income	1.2	1.4	1.6	0.6
Depreciation and Amortisation Expense	3.5	3.1	2.9	3.0
EBIT	53.4	82.9	51.2	48.1
Finance Costs	3.6	3.9	1.6	2.9
PBT	49.8	79.0	49.6	45.2
Total Tax Expense	12.1	20.4	13.0	11.3
Profit for the year	37.7	58.6	36.6	33.9
PAT %	9.3%	10.9%	13.7%	15.1%
EPS	7.55	11.75	7.33	6.79

Consolidated Historical Balance Sheet

Particulars (Rs in Crs)	Mar-23	Mar-22	Mar-21	Mar-20
Equity Share Capital	5.0	5.0	5.0	5
Other Equity	245.7	211.9	156.3	123.7
Total Equity	250.7	216.9	161.3	128.7
Financial Liabilities				
(i) Borrowings	4.7	16.0	1.9	1.3
(ii) Lease liabilities	0.7	0.0	-	-
Provisions	0.6	0.6	0.6	0.5
Deferred Tax Liabilities (Net)	2.1	2.6	1.8	2.1
Total Non-Current Liabilities	8.1	19.2	4.3	3.9
Financial Liabilities				
(i) Borrowings	45.0	73.5	28.2	31
(ii) Trade payables	22.8	36.8	27.3	17.9
(iii) Other Financial Liabilities	1.9	1.7	1.7	3.2
Provisions	0.2	0.2	0.1	0.1
Current Tax Liabilities (Net)	0.4	0	1.5	0.7
Other Current Liabilities	2.0	3.4	1.2	1.4
Total Current Liabilities	72.3	115.6	60.0	54.3
Total Equities & Liabilities	331.1	351.7	225.6	186.9

Particulars (Rs in Crs)	Mar-23	Mar-22	Mar-21	Mar-20
Property, Plant and Equipment	44.0	35.7	26.8	40.2
Capital Work-in-progress	68.5	37.2	8.4	5.5
Right to Use	3.8	3.2	3.2	-
Other Intangible Assets	7.5	7.6	7.7	-
Other Non Current Assets	0.1	0.1	0.3	0.2
Total Non-Current Assets	123.9	83.9	46.4	45.9
Inventories	60.5	72.7	39.9	34.2
Financial Assets				
(i) Trade Receivable	100.8	150.1	94.6	77
(ii) Cash and Cash Equivalents	7.3	1.0	4.0	7.1
(iii) Other Bank Balances	0.3	0.5	6.6	7.7
(iv) Loans	0.9	0.9	0.8	0.4
(v) Other Current Financial Assets	13.8	11.3	9.2	0.9
Current Tax assets (Net)	0.0	0.4	-	-
Other Current Assets	23.6	31.0	24.0	13.7
Total Current Assets	207.2	267.9	179.2	141.0
Total Assets	331.1	351.7	225.6	186.9

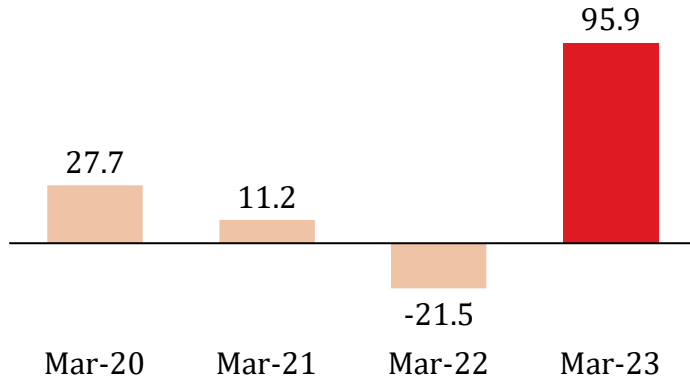
Consolidated Historical Cash Flow Statement

Cash Flow Statement	Mar-23	Mar-22	Mar-21	Mar-20
Cash Flow from Operating Activities				
Profit before Tax	49.8	78.9	49.6	45.2
Adjustment for Non-Operating Items	7.0	6.7	4.8	6.1
Operating Profit before Working Capital Changes	56.82	85.7	54.3	51.3
Changes in Working Capital	50.9	(85.6)	(30.6)	(12.0)
Cash Generated from Operations	107.7	0.0	23.7	39.3
Less: Direct Taxes paid	(11.8)	(21.5)	(12.5)	(11.6)
Net Cash from Operating Activities	95.9	(21.5)	11.2	27.7
Cash Flow from Investing Activities	(42.4)	(40.3)	(2.8)	(12.1)
Cash Flow from Financing Activities	(47.5)	52.6	(7.9)	(24.1)
Net increase/ (decrease) in Cash & Cash equivalent	6.1	(9.1)	0.5	-8.4
Cash & Cash Equivalents at the beginning of the period	1.2	10.3	9.8	18.3
Cash & Cash equivalents at the end of the period	7.3	1.2	10.3	9.8

Sustainable Return Ratios

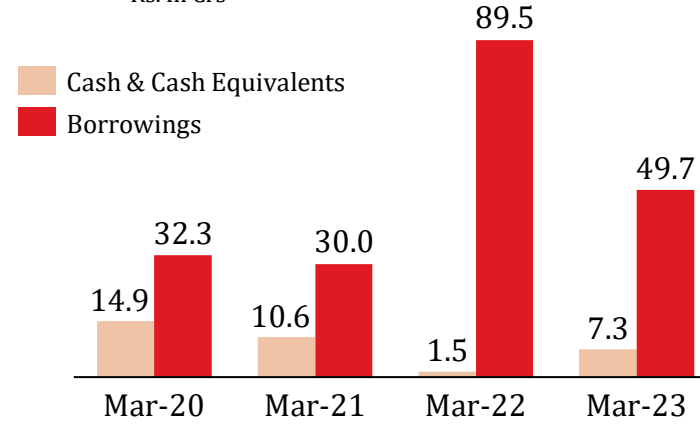
Cash flow from Operations

Rs. In Crs

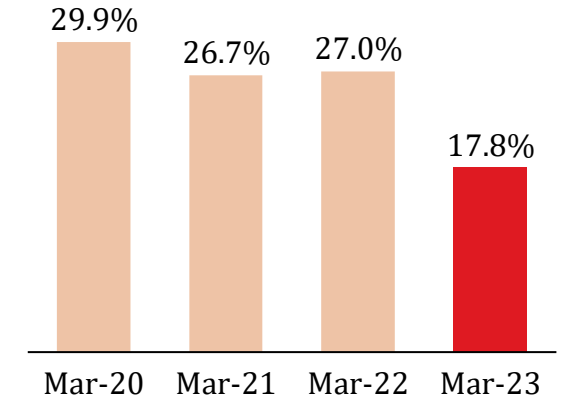


Borrowings and Cash & Cash Equivalents

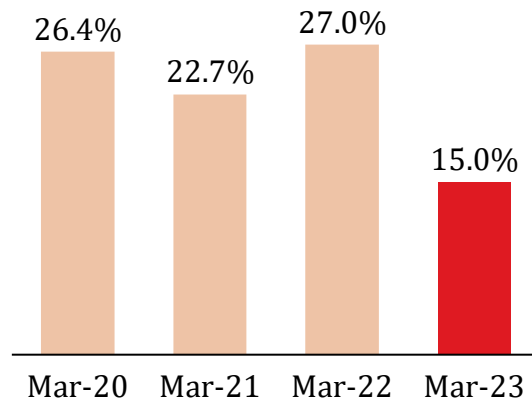
Rs. In Crs



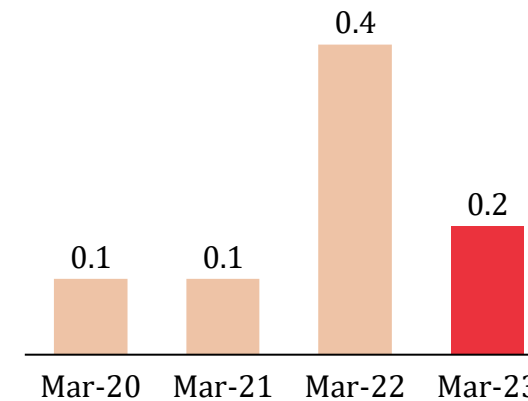
ROCE (%)



ROE (%)



Net Debt to Equity (x)



*Annualised basis

Why Food Colours???

- ✓ Food colours are ingredients that are added to food or beverage to enhance its appearance
- ✓ Colours when added to food products imparts very bright and tempting effect



Improves the appearance of the product for consumption

Consistency in the product appearance to influence the consumer to buy a product through visual perception

Enhance the visual appeal of a dish and introduce decorative colours to other foods

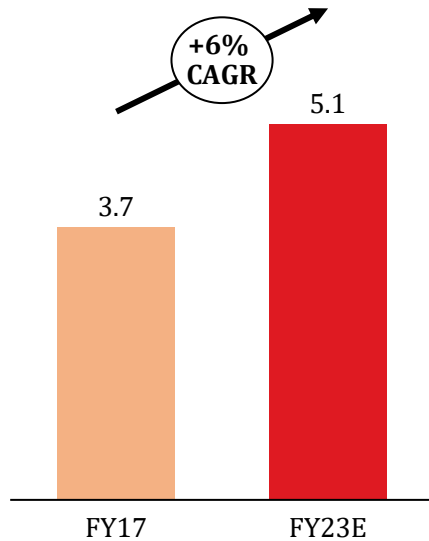
Colour of the food can influence the perceived flavor

Huge Industry Potential with Limited Players

Industry Potential

Food Colour Industry Growth

USD Bn



Huge Growth Opportunities:

Every year incremental demand of ~Rs. 1,500 to Rs, 1,700 crores is expected to generate globally for Food colours



Upsurge in demand for food colors from various end-use industries, including **food & beverages, bakery & confectionery, dairy products, meat & poultry, and seafood**



Colour is a key component to **enhance the ultimate appetizing value** and consumer acceptance towards foods and beverages.



Synthetic food colours have been increasingly used than natural food colours by food manufacturers to attain certain properties such as low cost, improved appearance, high colour intensity, more colour stability, and uniformity.



Technological advancements and growing R&D activities for **improved characteristics**



Food colour market across the globe has been on a rise with more **demand upsurge from the emerging markets** and is expected to be higher than projected 6% CAGR due to higher disposable income

An Institution in Edible Colour Technology

2nd
Largest food colour
manufacturer in Asia

Supplying to **80** Countries
across **6** continents

Existing Capacity of over
3,500 MT p.a.
+
~8,500 MT p.a. under expansion

Over 200
active customers



Diversified End User Industry

Food &
Beverages

Cosmetics

Confectionaries
& Bakery

Personal Care
Products

Pet Foods

Pharmaceuticals

Home Care
Products

Synthetic Food Colours

Primary Water Soluble Food Colours

- Primary Food Water Soluble Colours are water soluble, and impart coloring to any product when dissolved
- Are in accordance with the E.C. & JECFA Regulations & Approved for human consumption by WHO

Blends of Water Soluble Food Colours

- Obtained from mixing different primary colors with one another
- Resultant colors are unique in color property and provide a different feel to products

Lake Food Colours

- Used where colouring is to be imparted by coating, these are basically Food Grade Pigments
- Lake Colours are bright, consistent, and useful in industries like snack food, confectioneries, pharmaceuticals, cosmetics, inks, plastic, food containers etc.

Synthetic Water Soluble Colours

Full range of 14 water soluble colours available in Microfine Powder, Fine Plating Grade Powder & Granular Forms

FD&C Certified Water Soluble & Lakes

Full range of U.S. FDA Certified Colours in Microfine Powder, Fine Plating Grade Powder & Granular Forms & Lakes

Aluminum Lakes

Full range Of Aluminum Lakes used in Surface Coatings, Capsules, Dry Snacks Food Packaging Material etc.,

D&C Colours

Range of Certified D&C Dyes & Lakes For Drug & Cosmetic Applications

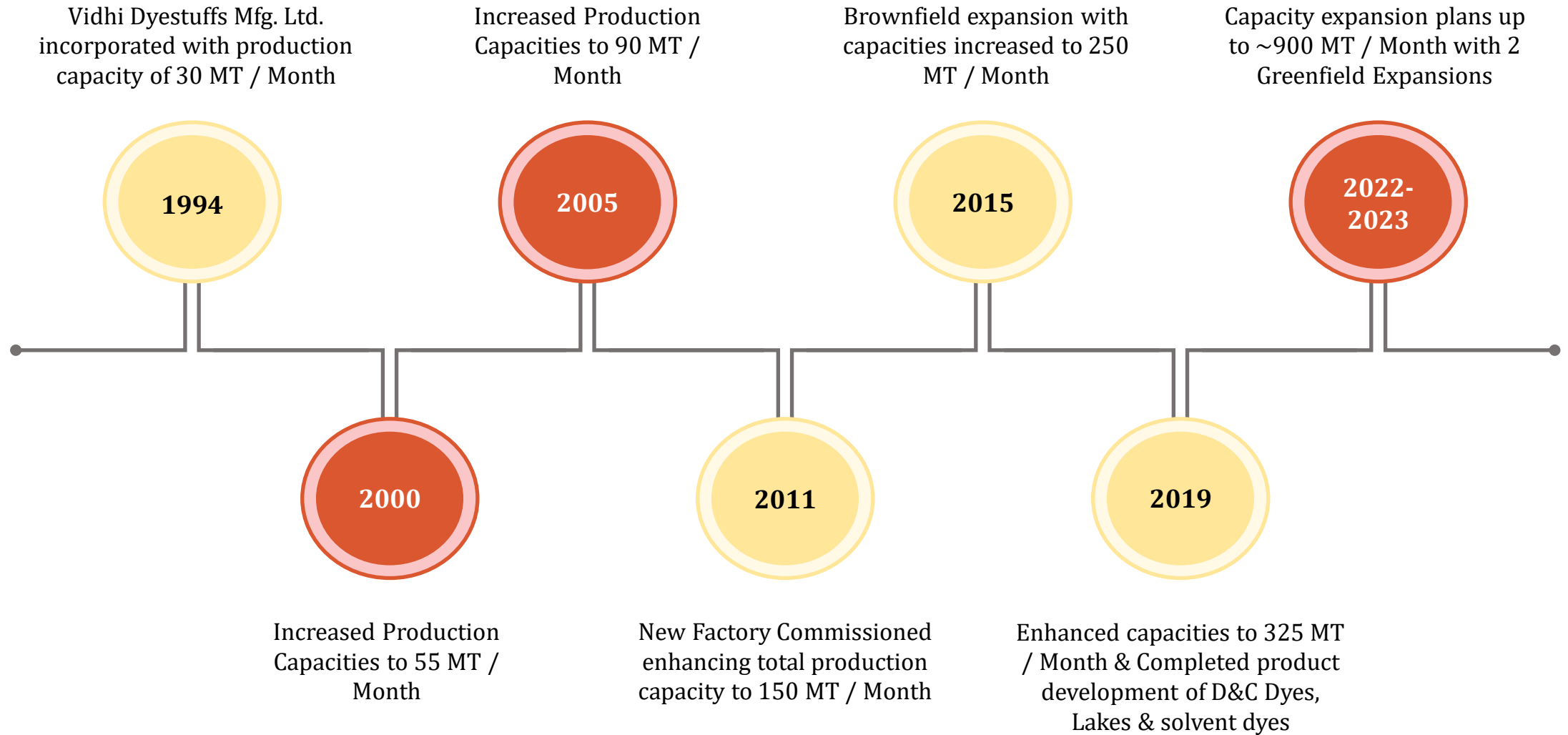
Blends

We can develop and match any shade as per the customers specifications

Others

Co-blended Lakes & Granules

Legacy of over 2 Decades



Water Soluble Colours

Tartrazine	Allura Red
Quinoline Yellow	Patent Blue V
Sunset Yellow	Indigo Carmine
Carmoisine	Brilliant Blue
Amaranth	Chocolate Brown HT
Ponceau 4R	Green S
Erythrosine	Black PN

Lakes

Lake Tartrazine	Lake Allura Red
Lake Quinoline Yellow	Lake Indigo Carmine
Lake Sunset Yellow	Lake Brilliant Blue
Lake Carmoisine	Lake Chocolate Brown HT
Lake Amaranth	Lake Green S
Lake Ponceau 4R	Lake Black PN
Lake Erythrosine	-

FD&C Certified Water Soluble Colours

FD&C Yellow 5
FD&C Red 3
FD&C Yellow 6
FD&C Red 40
FD&C Blue 2
FD&C Blue 1

FD&C Certified Lakes

Lake FD&C Yellow 5
Lake FD&C Yellow 6
Lake FD&C Red 40
Lake FD&C Blue 2
Lake FD&C Blue 1

Existing Manufacturing facilities

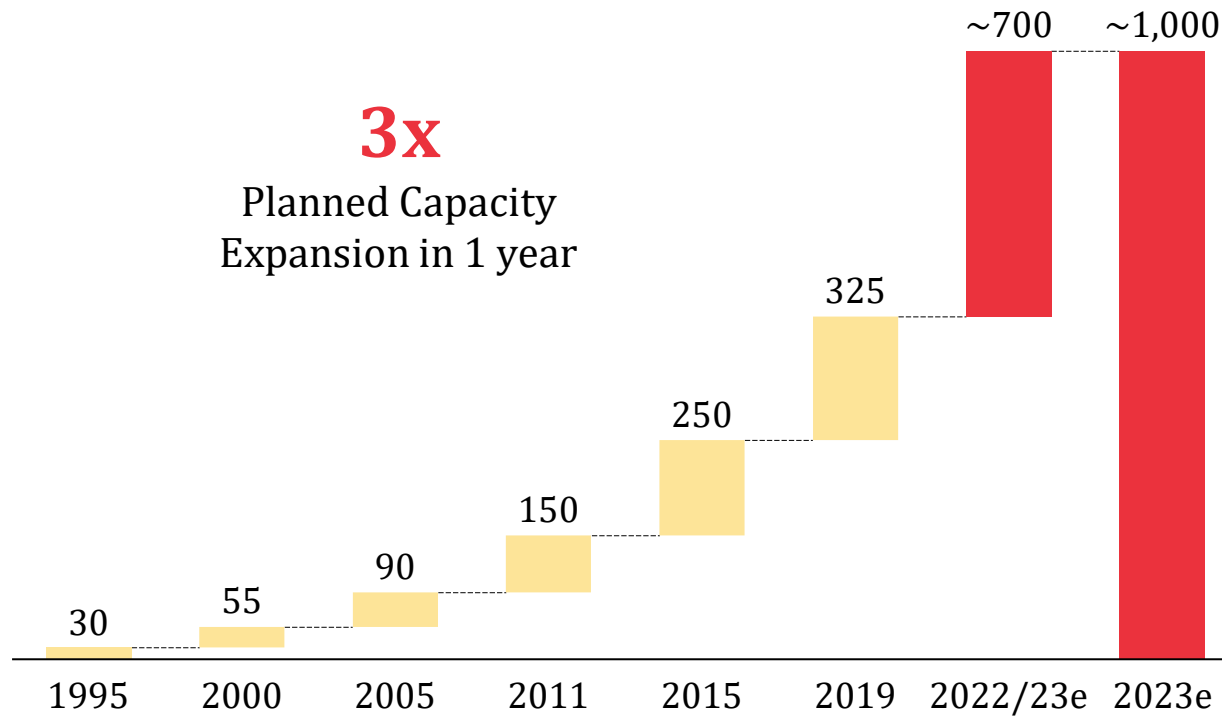
- Our Manufacturing facilities have been audited and found satisfactory by the U.S. FDA
- Our present and operational manufacturing facilities are spread over an area of 1,76,000 square feet, located in Dhatav Village of Raigad District in the state of Maharashtra
- Plot No 59/B :
 - 3 Dedicated Sections To Manufacture Azo Colours & Lakes : (AZO I, AZO II & AZO III)
 - Dedicated Erythrosine Manufacturing Plant
 - Dedicated Brilliant Blue Manufacturing
- Plant Plot No 68 :
 - 2 Dedicated Sections To Manufacture Azo Colours & Lakes : (AZO IV, AZO V)



Long runway for growth

Capacity Expansion

Metric Tons per Month



To address the **Demand Supply Gap** through capacity expansion

Dahej

- In Dahej Sez, Gujarat
- 350 MT per month Capacity to be installed
- EC clearance received
- Expected timeline: Soon to be commenced

Roha

- Arjun Foods, a wholly-owned subsidiary of Vidhi in Roha MIDC, 200 meters away from the current manufacturing site bring operational synergies
- 360 MT per month Capacity to be installed in for manufacturing of new high margin products in two phase i.e., 180 MT per month in each phase.
- Terms of reference from MPCB have been received
- Expected timeline: FY24

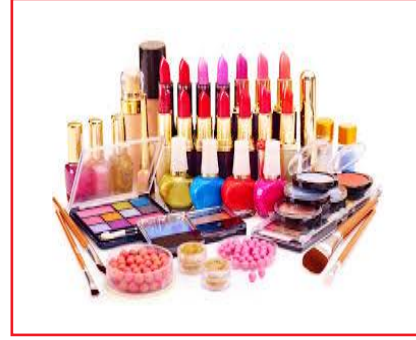
Diversified End-user Market

Highly regulated niche market
with diversified end-user market



Food & Beverage

- Processed Foods
- Soft/Health Drink
- Ice Creams
- Sherbets
- Jam's & Jellies
- Juices



Cosmetics

- Lip Gloss
- Nail Varnish
- Mascara
- Eye Shadow



Pet food & Cattle Feed

- Dog food
- Cat food
- Cattle/Poultry Feed



Confectionery & Bakery

- Chocolaté Fillings
- Candies
- Toffies
- Pastries
- Soufflés



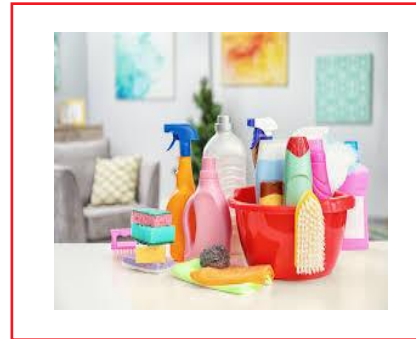
Personal Care

- Shampoos
- Body wash
- Hair gel
- Shaving Gels



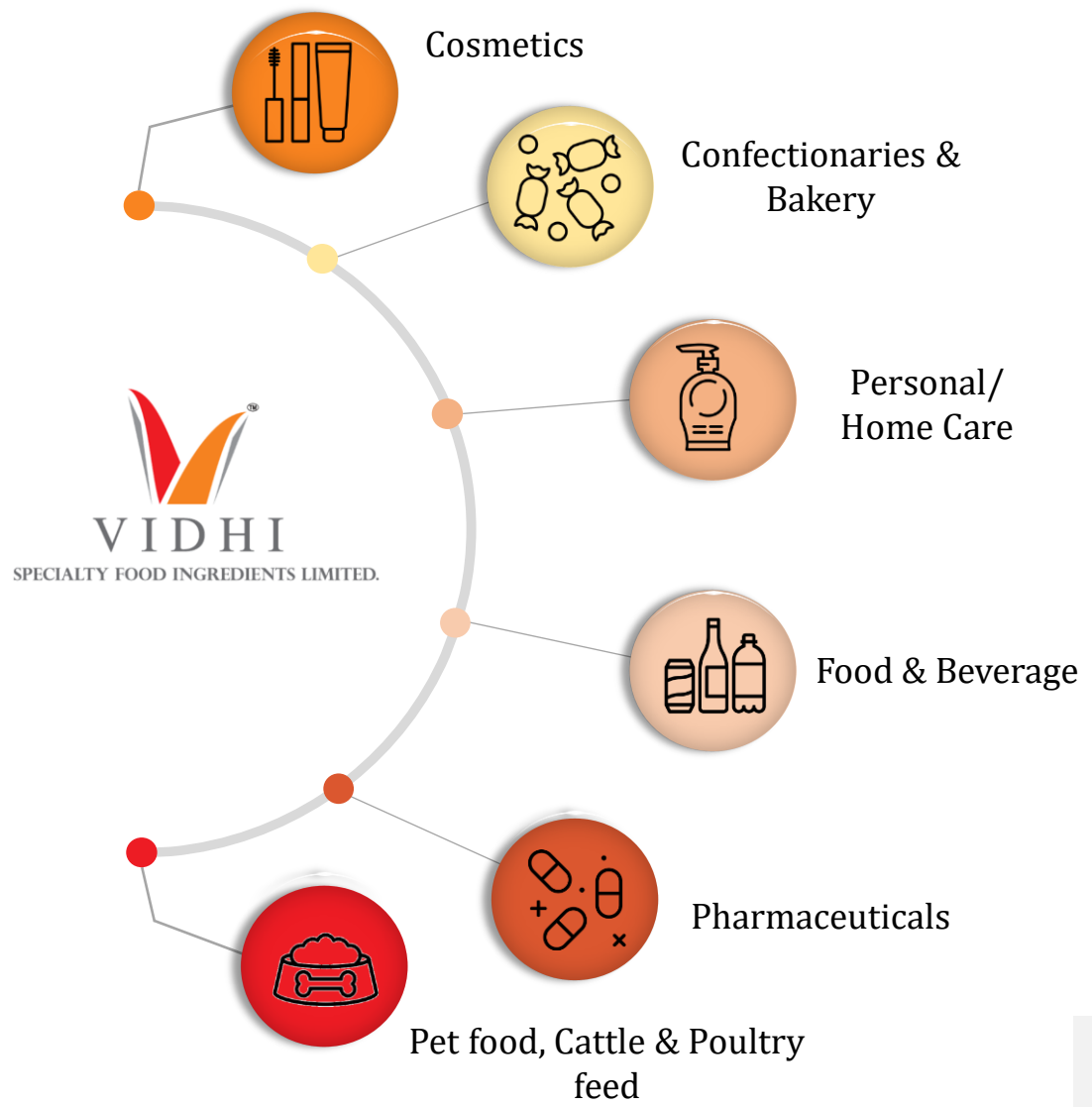
Pharmaceuticals

- Syrups
- Tablets
- Capsules



Home Care

- Dish Washers
- Floor Cleaners
- Disinfectants
- Sanitizers

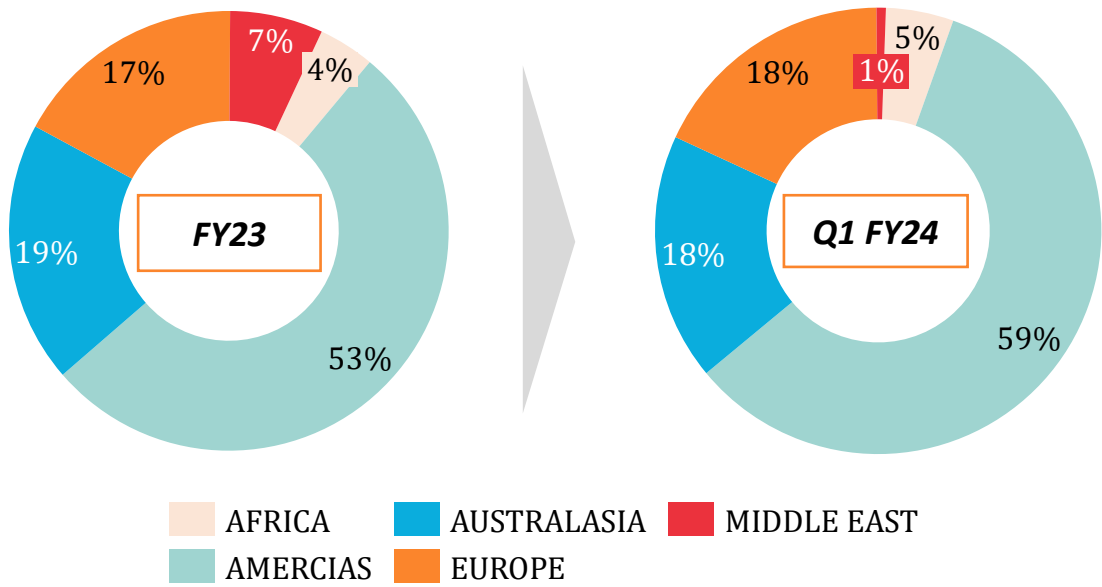


Customer & Industry Diversity

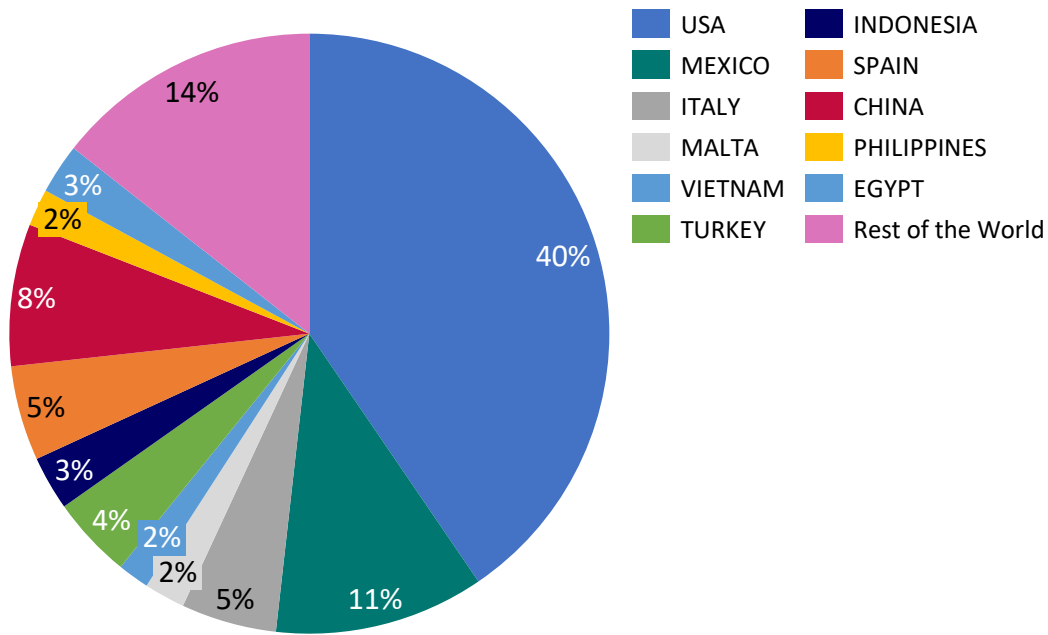
Britannia	Unilever	Procter & Gamble
Nestle	Mars	Pepsi
Kraft	Pfizer	Kerry
Coca-Cola	Sanofi	ITC
Cipla	Cadila	Mondelez
Parle G	Rasna	Mala's

and many more MNC's across the globe

Continent Wise Sales



Country Wise Sales (Q1FY24)



Diversified Geographical Presence

- ✓ Exporting to more than 80 countries across 5 continents meeting all the specific regulatory requirements for each country and continent
- ✓ Continuous addition of new customers and increasing wallet share in existing customers enhancing the growth for the years to come
- ✓ Top 10 countries contribute ~84.9% of the revenues in Q1FY24
- ✓ Top 10 customers contribute ~75.5% of the revenues in Q1FY24

Stringent Regulatory Approvals



Synthetic Water Soluble Colours

European Commission & JECFA Approved



Aluminum Lakes

European Commission & JECFA Approved



D&C Colours

U. S. FDA Approved



FD&C Colours

U. S. FDA Approved



Blends

European Commission, JECFA & U. S. FDA Approved



FD&C Lakes

U. S. FDA Approved



Co-Blended Lakes & Co-Blended Granules

European Commission, JECFA & U. S. FDA Approved



Certifications & Regulatory Approvals



- ✓ **1st Company** in the field of manufacturing synthetic food colours in India to be awarded with ISO 9002 in the year of 2000
- ✓ **ISO 9001:2015, ISO 22000:2005** certified company
- ✓ The Management Of Food Hazard Analysis (**HACCP**) system for the manufacture of synthetic food colours & lakes
- ✓ Vidhi is a **FSSC 22000** accredited company and hence **GFSI compliant** and also have **GMP**



KOF-K Kosher Supervision

Kosher Certificate

Date: March 30, 2022
 2705 2708 773
 Kof-K ID: CN0001905
 Certificate ID: 611VM-2083M
 Product Count: 35

VIDHI SPECIALTY FOOD INGREDIENTS LTD.
 E27 COMMERCE CENTRE, 78 TARDEO ROAD
 MAHARASHTRA, MUMBAI 400 034 INDIA

The following product(s) Manufactured by VIDHI SPECIALTY FOOD INGREDIENTS LTD. are certified kosher with the listed restrictions.

Product Name	Status	Restriction	UKD#
ALLURA RED E 129	Parve	Symbol not required	KF0406GZUC
AMARANTH E 123	Parve	Symbol not required	KF0ET1U3AN
BLACK PINK E 151	Parve	Symbol not required	KF0338K8FM
BRIGHT BLUE E 133	Parve	Symbol not required	KF0338K8FM
CHARMOISINE E 122	Parve	Symbol not required	KF0K02FKLM
CHOCOLATE BROWN HT E 155	Parve	Symbol not required	KF88DHU7ET
ERYTHROSINE E 127	Parve	Symbol not required	KF0XPH2YVM
FD&C BLUE 1 (BRIGHT BLUE E 133)	Parve	Symbol not required	KF0K02FKLM
FD&C BLUE 2 (INDIGO CARMINE E 132)	Parve	Symbol not required	KF0V0138EE
FD&C BLUE 3 (ERYTHROSINE E 127)	Parve	Symbol not required	KF0K044G4M
FD&C RED 40 (ALLURA RED E 129)	Parve	Symbol not required	KF0K044G4M
FD&C YELLOW 5 (TARTRAZINE E 102)	Parve	Symbol not required	KF0H0LFC04E
FD&C YELLOW 6 (SUNSET YELLOW E 110)	Parve	Symbol not required	KF0Y0SH0K2Z
GREEN S E 142	Parve	Symbol not required	KF0E0P0W0D
INDIGO CARMINE E 132	Parve	Symbol not required	KF0S00C4HR

By: **Benny Berkowitz**
 Rabbi Binyamin Berkowitz
 Rabbinic Administrator

To verify or for the most up to date certificate please go to www.koshercertificate.com
 201 The Plaza, Teaneck, NJ 07666 | Phone 201.837.0500 | fax 201.837.0126

ikKosher

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Technology and R&D strength

Stringent checks and processes established at each stage from **Raw Material testing** to **In-Process** to **Manufacturing processes** to delivery of **Finished Goods** to ensure desired products



Fully equipped & functional laboratory accredited by **The Bureau of Indian Standards** forms the core of Quality Control Department

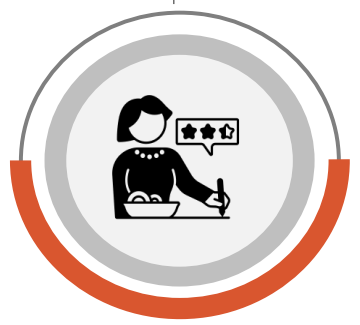


Dedicated **R & D facility** with a team of PHD's & qualified chemists, constantly working on process engineering of existing products and on **development of new products** to enhance the product portfolio and offerings



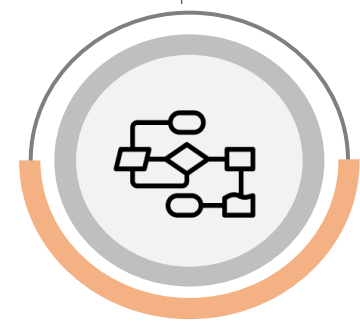
Qualified Technical Team

- Transcendental combination of highly experienced and dynamic force of qualified chemists dedicated towards partnering the efforts of our discerning customers in developing superior colour solutions for their products



End User Approach

- Technical team works closely with the end user, right from the stage of envisioning the product to commercial production and after sales support.



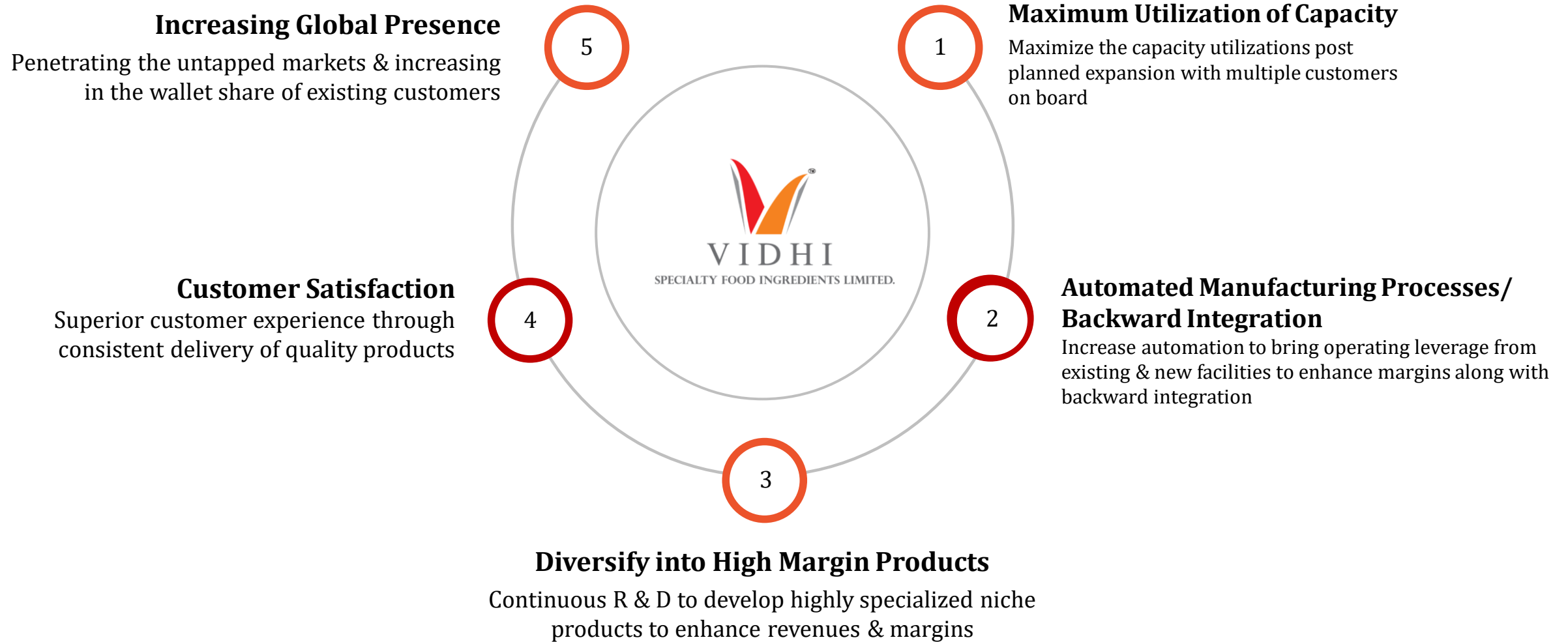
Stringent Testing

- Stringent procedures and fail-safe methods of testing are adopted, right from the stage of sampling of all raw materials, in process checks at various stages of the reactions and thorough testing of all finished products

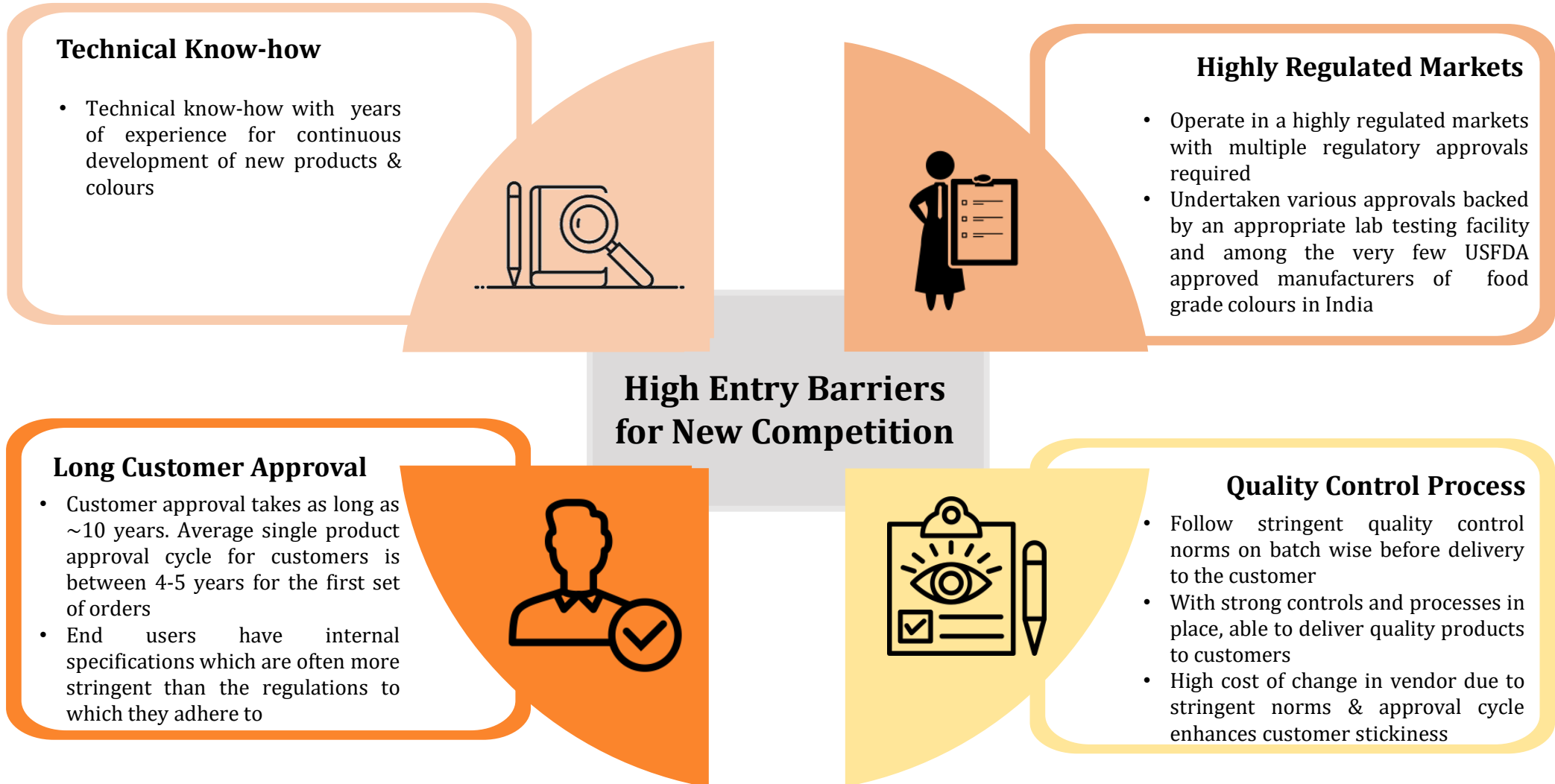


Collaborative working with regulatory bodies

- Sharing of information & working hand in hand with the regulatory bodies like US FDA & EC for new product developments & standards to be implemented across the globe for food colour industry



High Entry Barriers



Products

Large Product Variants

Diversified Usages

Diversified customers

Long standing relationships with Large MNC as a customers

Customer & Geography Expansion

Renowned name in Food Colour Industry



Regulatory

Highly Regulated Market

Consistency is a Key

Long Customer Approval Cycle

R&D & Product Development

Financial Strength

Un-leveraged Balance sheet

Revenue Visibility

Better Profitability

Experienced Board of Directors

Mr. Bipin M. Manek

Chairman & Managing
Director

Mr. Mihir B. Manek

Joint Managing Director

Mrs. Pravina B. Manek

Non-Executive Director

Mrs. Vidhi H. Parekh

Wholetime Director

Mr. Niren D. Desai

Independent Director

Mr. Prafulchandra A. Shah

Independent Director

Mr. Rahul C. Berde

Independent Director

Mr. Ashit K. Doshi

Independent Director

Mrs. Jyoti S. Modi

Independent Director

Strong Management Team

<p>Chairman & Managing Director</p>	<p>Mr. Bipin M. Manek</p> <p>Rich & Diversified experience of over 35 years in the field food colour manufacturing. Acknowledged as a thought leader in transforming the Company from a small food color manufacturing company to the Asia's 2nd largest food color manufacturing Company.</p>
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<p>Joint Managing Director</p>	<p>Mr. Mihir B. Manek</p> <p>Associated with the company for more than 15 years with expertise in procurement of imported raw materials and distribution. Played a significant role in leading multiple initiatives to accelerate production and sales</p>
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<p>Chief Financial Officer</p>	<p>Mr. Mitesh Manek</p> <p>Postgraduate with 17 years of experience in finance & administration. Also, looks after the sales & distribution to various geographies</p>
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Thank You



Company :

Investor Relations Advisors :



Vidhi Specialty Food Ingredients Limited

CIN: L24110MH1994PLC076156

Mr. Mitesh Manek - CFO

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