

NHC FOODS LTD

(Government Recognised Three Star Export House)

An ISO 22000:2005 Certified Company

CIN : L15122GJ1992PLC076277 • GSTIN :- 27AAACM3032B1Z6



Dated-26th Dec 2024

To,
The Manager,
Listing Compliance, BSE Limited,
Ground Floor, P. J. Towers,
Fort, Mumbai-400001
SCRIP NO-517554

Sub – Submission of Cash Flow Statement for Consolidated Results for Quarter Ended - September 2024

Ref- Email Dated -13/12/2024 for-with reference as per SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023

Dear Sir/Madam,

As per above captioned subject and reference thereto we are submitting herewith **“Cash flow statement of consolidated financial results for the period ended 30th Sept 2024 to comply”** your email dated 13th December 2024 and earlier query raised dated 30th November 2024 over the communication module of listing centre & email with same subject matter of “non-submission/partial submission of the Consolidated Financial Results for the period ended September 30, 2024, under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.” **We have submitted results dated 14th Dec 2024 whereas we have submitted consolidated financial results and standalone cash flow statement and with this letter we are submitting only consolidated cash flow statement.**

While submitting results dated 14th Dec 2024 we have not prepared and not submitted cash flow statement due to Establishment of Control over the Subsidiary: NHC Foods Ltd acquired and gained control over its subsidiary company effective from **24th April 2024**. As a result, the financials of the subsidiary company have been consolidated into the Company's accounts only from this date.

Unavailability of Prior Period Figures: For the preparation of a Consolidated Cash Flow statement for the period ended 30th September 2024 as per accounting standards, figures as of 31st March 2024 as opening balances must be required to determine closing balance for period ended i.e. 30th September 2024. However, the subsidiary's financial data for the period ended March 31, 2024 was not available. *(Same was disclosed into quarterly and half year ending result PDF file on page No-4 Notes No-7 with special mark “#” & same special mark referred into Column of Consolidated cash flow statement also).* Consolidated Cash Flow Statement has been prepared solely to comply with BSE guidelines and compliances. However, we bring to your attention that the same has not been prepared in accordance with the applicable Accounting Standards.

We request take this submission on record and we assure you that NHC Foods Ltd. remains committed to complying with all regulatory requirements.

Thanking You,
For NHC Foods Ltd.

Apoorva Shah
Managing Director
DIN-00573184



Warehouse : D-22/8, TTC Industrial Area,
MIDC, Turbhe, Navi - Mumbai - 400705.

Factory & Registerd Office : Suevey No.777,
Umarsadi Desaiwad Road, Village Umarsadi,
Taluka Pardi, Dist. Valsad,Gujarat - 396175.

Corporate Office : 419 & 420, 4th Floor, C - Wing,
Atrium 215, Andheri - Kurla Road, Chakala, Andheri (E),
Mumbai - 400059.

Tel: + 91 22 - 698 75000 / Email: contact@nhcgroup.com / URL : <http://www.nhcgroup.com>

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NHC Foods Limited

Un-Audited Statement of Cash Flow for the half year ended Sept 30, 2024

(Rs. In Lakhs)

Particulars	Standalone		Consolidated
	For the year ended Sept 30, 2024	For the year ended Sept 30, 2023	For the year ended Sept 30, 2024
A. Cash Flows from Operating Activities			
Profit before taxes	392.10	111.66	427.76
Adjustments for:			
Depreciation and amortisation expense	81.96	61.33	81.96
Interest expense including Lease	170.58	153.12	170.58
Interest income	-2.31	-1.92	-2.31
Sundry Balance/Prior Period Items written off and back	-	36.98	-
(Profit) / Loss on sale of Property, Plant and Equipment	-34	.34	-34
Other Adjustments including other comprehensive income	-2.25	-1.12	-1.11
Expected Credit Loss		-56.36	
Operating profit before working capital changes	639.74	304.03	677.54
Changes In Working Capital :			
(Increase)/Decrease in Inventories	3331.62	-159.65	3331.62
(Increase)/Decrease in Trade receivables	-3776.16	-1032.40	-4410.42
(Increase)/Decrease in Loans and advances and other assets	394.51	-85.72	394.51
(Decrease)/Increase in Trade payables, other liabilities and provisions	-696.38	53.54	-691.06
Net Changes In Working Capital	-746.41	-1224.23	-1375.34
Cash generated from/(used) in the operations	-106.67	-920.20	-697.80
Income Tax(Net of Refunds)	-23.91	27.82	-23.91
Net cash generated from/(used) in the operations (A)	-130.58	-892.38	-721.71
B. Cash Flow from Investing Activities			
Investment/Fixed Deposits	-51.59	-	523.48
Interest income	2.31	1.92	2.31
Sale of Property, Plant & Equipment's	26.91	4.00	26.91
Net Cash From (used in) investing activities (B)	-22.37	5.92	552.70
C. Cash Flow from Financing Activities			
Received(Repaid) Liability-Borrowings (Non current)	17.83	-13.63	17.83
Net movements in shareholder's current account			5.68
(Repayment) of borrowings to Bank/Borrowings (Current)	327.53	900.59	327.53
Reversal of Financial Provision	2.25	1.12	2.25
Interest expense	-170.58	-153.12	-170.58
Net cash flow/(used) from financing activities (C)	177.03	734.96	182.71
Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	24.09	-151.50	13.71
Cash and Cash Equivalents at the beginning of the year	130.48	296.39	154.82
Cash and Cash Equivalents at the end of the year	154.57	144.89	168.53

Warehouse : D-22/8, TTC Industrial Area,
MIDC, Turbhe, Navi - Mumbai - 400705.

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