

CHOTHANI FOODS LIMITED

CIN No: L15122MH2014PLC252200

OFFICE NO. 408, B WING, DAMJI SHAMJI CORPORATE SQUARE, LAXMI NAGAR, GHATKOPAR EAST, MUMBAI - 400075, Maharashtra, India
Statement of unaudited Financial Results for the half year ended on September 30, 2024 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Amount in Lakhs)

	Particulars	Half Year Ended on 30/09/2024	Half Year Ended on 31/03/2024	Half Year Ended on 30/09/2023	Year to date figures for the period ended 30.9.2024	Year to date figures for the period ended 30.9.2023	Year to date figures for year ended 31/03/2024
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
	INCOME FROM OPERATIONS						
I	Revenue from Operations	323.75	426.55	373.81	323.75	373.81	800.36
II	Other Income	1.00	0.72	0.48	1.00	-	1.20
III	Total Income from Operations	324.75	427.27	374.29	324.75	373.81	801.56
IV	EXPENSES						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchase of Stock in Trade	536.46	695.54	386.77	536.46	386.77	1,082.31
	Change in inventories of Finished Goods, WIP & Stock in T	(286.37)	(329.78)	(82.92)	(286.37)	(82.92)	(412.70)
	Employee benefit expenses	17.58	17.38	16.84	17.58	16.84	34.22
	Finance Cost	9.85	13.16	9.53	9.85	9.53	22.69
	Depreciation & Amortization Expense	2.48	2.60	2.64	2.48	2.64	5.24
	Other Expenses	33.45	19.92	28.56	33.45	28.56	48.48
	Total expenses (IV)	313.45	418.81	361.41	313.45	361.41	780.22
V	Profit/(loss) before Exceptional Items & Tax (III-IV)	11.30	8.46	12.88	11.30	12.40	21.34
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (VIII-IX)	11.30	8.46	12.88	11.30	12.40	21.34
X	Tax Expenses						
	1 Current Tax	4.49	1.83	3.12	4.49	3.12	4.95
	2 Deferred Tax	1.00	0.22	0.20	1.00	0.20	0.42
	3 Tax Expenses of Earlier Years	0.02	2.45	-	0.02	-	2.45
	Total Tax Expenses (XI)	5.50	4.50	3.32	5.50	3.32	7.82
XI	Profit/(Loss) after Tax (X-XI)	5.79	3.96	9.56	5.79	9.08	13.52
XII	Paid up Equity Share Capital	1,036.00	1,036.00	516.00	1,036.00	516.00	1,036.00
XIII	Reserves & Surplus	507.33	501.54	174.41	507.33	174.41	501.54
XIV	Earnings per equity share						
	(1) Basic	0.06	0.08	0.18	0.06	0.18	0.23
	(2) Diluted	0.06	0.08	0.16	0.06	0.16	0.23

Notes:-

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective
- The Statutory Auditors of the Company have carried out the Limited Review of these
- There are no investor complaints received/pending as on September 30, 2024
- The company does not have more than one reportable segment. Hence, segment wise reporting is not applicable.
- Previous year/s/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

For Chothani Foods Limited

NA Chothani


Neeraj Chothani
Managing Director & CFO
DIN : 06732169

Place : Mumbai
Date : 14/11/2024

CHOTHANI FOODS LIMITED

CIN No: L15122MH2014PLC252200

OFFICE NO. 408, B WING, DAMJI SHAMJI CORPORATE SQUARE, LAXMI NAGAR, GHATKOPAR EAST, MUMBAI - 400075, Maharashtra, India

Statement of Assets & Liabilities as at September 30, 2024

(Amount in Lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024
	Unaudited	Audited
I. Equity and Liabilities		
Shareholders Fund		
Share Capital	1036.00	1036.00
Reserves & Surplus	507.33	501.54
	1543.33	1537.54
Non-current liabilities		
Long Term Borrowings	49.89	45.27
Deferred tax liabilities (Net)	6.24	5.24
Other Long Term Liabilities	0.00	0.00
	56.13	50.51
Current liabilities		
Short Term Borrowings	74.58	31.68
Trade payables		
(a) total outstanding dues of micro and small enterprises		
(b) total outstanding dues other than micro and small enterprises	282.45	219.45
Other current liabilities	17.39	6.95
Short term Provisions	9.45	4.95
	383.86	263.03
Total	1983.31	1851.08
II. Assets		
Non-current assets		
Fixed assets		
Tangible Assets	72.11	74.00
Capital WIP		
Intangible Assets	1.79	2.04
Non Current Investments	20.53	20.04
Other Non Current Assets	2.07	2.07
Deferred Tax Assets (Net)		
	96.49	98.15
Current Assets		
Investments		
Inventories	1134.22	847.85
Trade Receivables	472.17	354.25
Cash & Bank Balances	10.16	280.58
Short Term loans & advances	252.41	262.37
Other current Assets	17.85	7.88
	1886.81	1752.93
Total	1983.31	1851.08

For Chothani Foods Limited

NA Chothani



Neeraj Chothani
Managing Director & CFO
DIN : 06732169

Place : Mumbai
Date : 14/11/2024

Chothani Foods Limited

CIN No: L15122MH2014PLC252200

Unaudited Statement of Cash Flows for the period ended September 30, 2024 (Amount in Lakhs)

Cash flow statement for the year ended on	30th September 2024	31st March 2024
	Unaudited	Audited
Cash flow from operating activities		
Net Profit before tax and extraordinary items	11.30	21.33
Non-Cash adjustment to reconcile profit before tax to net cash flows		
Depreciation	2.48	5.24
Investment Income	(0.55)	(0.99)
Finance Cost	9.85	22.69
Operating profit before Working Capital changes	23.09	48.27
Change in Working Capital	(328.18)	(496.44)
Increase/(Decrease) in Trade Payables	65.69	(200.03)
Increase/(Decrease) in Other current Liabilities	10.44	0.29
Decrease/(Increase) in Inventories	(286.37)	(412.70)
Decrease/(Increase) in Trade receivables	(117.92)	294.13
Decrease/(Increase) in Short term Loans and advances	9.96	(177.09)
Decrease/(Increase) in Other Current Assets	(9.97)	(1.04)
Cash generated from operations	(305.09)	(448.17)
Income Tax(Paid)/ Refund	-	(6.45)
Net Cash flow from / (used in) Operating activities (A)	(305.09)	(454.62)
Cash Flow from/(used in) Investing Activities		
Purchase of Fixed Assets	(0.34)	(0.48)
Investment Income	0.55	0.99
Purchase of Non Current Investment	(0.49)	(0.89)
(Increase)/Decrease in Other Non Current Assets	-	-
Net Cash (used in) investing activities (B)	(0.28)	(0.38)
Cash Flow from/ (used in) Financing Activities		
Finance Cost	(9.85)	(22.69)
Proceeds from Share Capital	-	520.00
Proceeds from Security Premium	-	323.18
Proceeds/ (Repayment) of Short term Borrowings	42.90	(83.37)
Proceeds/ (Repayment) of Long term Borrowings	1.92	(3.71)
Net Cash flow from / (used in) financing activities (C)	34.96	733.41
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(270.41)	278.41
Cash and Cash Equivalents at the beginning of the year	280.57	2.17
Cash and Cash Equivalents at the end of the year	10.16	280.58

For Chothani Foods Limited

NA Chothani



Neeraj Chothani
Managing Director & CFO

DIN : 06732169

Place : Mumbai
Date : 14/11/2024

Independent Auditor's Limited Review Report on the Half Yearly and Year to Date Unaudited Financial 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 of
CHOTHANI FOODS LIMITED
Office no. 408, B Wing,
Dhamji Shamji Corporate Square,
Laxmi Nagar, Ghatkopar – East,
Mumbai – 400 075

1. We have reviewed the accompanying statement of unaudited financial results (The “Statement”) of **CHOTHANI FOODS LIMITED** (“the Company”) for the period ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations”)
2. The 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 (‘AS 25’), 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. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 inquiry 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.
4. 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 the applicable accounting standard and other recognized accounting practices and policies has not

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Phone No : +91 22 4973 3968 / 4973 4015

disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 including the manner in which it is to be disclosed , or that it contains any material misstatement.

For **Gupta Rustagi & Co.**

Chartered Accountants

ICAI FRN : 128701W

NIRAJ

SUBHASHCH

AND GUPTA

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NIRAJ SUBHASHCHAND
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Niraj Gupta

Partner

M.N.no. 100808

Place: Mumbai

Date: 14th November, 2024

UDIN: 24100808BKDICH3659