

**SHAH FOODS LIMITED**

Registered Office: 301, SARTHIK SQUARE, NR SHAPATH-3, S.G. HIGHWAY, BODAKDEV, AHMEDABAD, GUJARAT, INDIA, 380054.  
M. 6355582651 e-mail : shahfoods.ahmedabad@gmail.com Website: www.shahfoods.com CIN: L15419GJ1982PLC005071

**Statement of Standalone Unaudited Financial Results for the Quarter Ended 31.12.2024**

SR NO	PARTICULARS	Standalone (Rs. in Lakhs)					
		3 MONTHS			NINE MONTHS		Year Ended
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
<b>1</b>	<b>Income</b>						
	Revenue from operations	52.03	88.59	-	148.62	-	-
	Other income	-	-	0.02	-	0.05	0.07
	<b>Total income</b>	<b>52.03</b>	<b>88.59</b>	<b>0.02</b>	<b>148.62</b>	<b>0.05</b>	<b>0.07</b>
<b>2</b>	<b>Expenses</b>						
(a)	Cost of materials consumed-Deduction from Job Charges	-	-	-	-	-	-
(b)	Purchases of stock-in-trade	49.90	83.76	-	141.61	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefit expense	1.30	0.32	0.90	1.62	2.70	2.83
(e)	Finance costs	0.02	0.02	0.01	0.06	0.02	0.04
(f)	Depreciation, depletion and amortisation expense	-	-	-	-	-	-
(f)	Other Expenses	2.86	1.94	1.54	11.76	10.15	19.11
	<b>Total expenses</b>	<b>54.08</b>	<b>86.04</b>	<b>2.45</b>	<b>155.05</b>	<b>12.87</b>	<b>21.98</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>-2.05</b>	<b>2.55</b>	<b>-2.43</b>	<b>-6.43</b>	<b>-12.82</b>	<b>-21.91</b>
<b>4</b>	<b>Exceptional items</b>						
<b>5</b>	<b>Total profit before tax</b>	<b>-2.05</b>	<b>2.55</b>	<b>-2.43</b>	<b>-6.43</b>	<b>-12.82</b>	<b>-21.91</b>
<b>7</b>	<b>Tax expense</b>						
<b>8</b>	<b>Current tax</b>						
<b>9</b>	<b>Deferred tax</b>						
<b>10</b>	<b>Total tax expenses</b>						
<b>11</b>	<b>Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement</b>						
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>-2.05</b>	<b>2.55</b>	<b>-2.43</b>	<b>-6.43</b>	<b>-12.82</b>	<b>-21.91</b>
<b>15</b>	<b>Profit (loss) from discontinued operations before tax</b>						
<b>16</b>	<b>Tax expense of discontinued operations</b>						
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>						
<b>19</b>	<b>Share of profit (loss) of associates and joint ventures accounted for using equity method</b>						
<b>21</b>	<b>Total profit (loss) for period</b>	<b>-2.05</b>	<b>2.55</b>	<b>-2.43</b>	<b>-6.43</b>	<b>-12.82</b>	<b>-21.91</b>
<b>22</b>	<b>Other comprehensive income net of taxes</b>						
<b>23</b>	<b>Total Comprehensive Income for the period</b>	<b>-2.05</b>	<b>2.55</b>	<b>-2.43</b>	<b>-6.43</b>	<b>-12.82</b>	<b>-21.91</b>
<b>24</b>	<b>Total profit or loss, attributable to</b>	<b>-2.05</b>	<b>2.55</b>	<b>-2.43</b>	<b>-6.43</b>	<b>-12.82</b>	<b>-21.91</b>
	Profit or loss, attributable to owners of parent						
	Total profit or loss, attributable to non-controlling interests						
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>						
	Comprehensive income for the period attributable to owners of parent						
	Total comprehensive income for the period attributable to owners of parent non-controlling interests						
<b>26</b>	<b>Details of equity share capital</b>						
	Paid-up equity share capital	59.75	59.75	59.75	59.75	59.75	59.75
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
<b>27</b>	<b>Earnings per share</b>	<b>-0.34</b>	<b>0.43</b>	<b>-0.41</b>	<b>-1.08</b>	<b>-2.15</b>	<b>-3.67</b>
i	<b>Earnings per equity share for continuing operations</b>						
	Basic earnings (loss) per share from continuing operations	-0.34	0.43	-0.41	-1.08	-2.15	-3.67
	Diluted earnings (loss) per share from continuing operations	-0.34	0.43	-0.41	-1.08	-2.15	-3.67
ii	<b>Earnings per equity share for discontinued operations</b>						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
ii	<b>Earnings per equity share</b>						
	Basic earnings (loss) per share from continuing and discontinued operations	-0.34	0.43	-0.41	-1.08	-2.15	-3.67
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.34	0.43	-0.41	-1.08	-2.15	-3.67
<b>28</b>	<b>Disclosure of notes on financial results</b>						

**NOTES:**

- The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 28th January ,2025. The statutory auditors have carried out a limited review of the results for the quarter ended December 31, 2024 and have expressed an unqualified audit opinion.
- The figures for the previous period/year have been regrouped /reclassified , wherever necessary.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules,2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
- The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
- The Company is operating in single segment, so above results are for single segment only.

**Date: 28-01-2025**  
**Place: Ahmedabad**

**For and on behalf of the Board of Directors**

**HEMAKSHI MANAN PATEL**  
Director  
**DIN-07297442**