

SHAH FOODS LIMITED

Registered Office: 301, SARTHAK 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 Audited Financial Results for the Quarter and Year Ended 31.03.2025

SR NO	PARTICULARS	Standalone (Rs. in Lakhs)				
		Quarter Ended		Year Ended		
		31-03-2025 (Audited)	31-12-2024 (Unaudited)	31-03-2024 (Audited)	31-03-2025 (Audited)	31-03-2024 (Audited)
1	Income					
	Revenue from operations	229.60	52.03	-	378.22	-
	Other income	-	-	0.02	-	0.07
	Total income	229.60	52.03	0.02	378.22	0.07
2	Expenses					
(a)	Cost of materials consumed-Deduction from Job Charges	-	-	-	-	-
(b)	Purchases of stock-in-trade	209.10	49.90	-	350.71	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(d)	Employee benefit expense	1.50	1.30	0.13	3.12	2.83
(e)	Finance costs	0.01	0.02	0.02	0.07	0.04
(f)	Depreciation, depletion and amortisation expense	-	-	-	-	-
(g)	Other Expenses	1.76	2.86	8.96	13.52	19.11
	Total expenses	212.37	54.08	9.11	367.42	21.98
3	Total profit before exceptional items and tax	17.23	-2.05	-9.09	10.80	-21.91
4	Exceptional items	-	-	-	-	-
5	Total profit before tax	17.23	-2.05	-9.09	10.80	-21.91
7	Tax expense					
8	Current tax	-	-	-	-	-
9	Deferred tax	-	-	-	-	-
10	Total tax expenses	-	-	-	-	-
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-
14	Net Profit/Loss for the period from continuing operations	17.23	-2.05	-9.09	10.80	-21.91
15	Profit/(loss) from discontinued operations before tax	-	-	-	-	-
16	Tax expense of discontinued operations	-	-	-	-	-
17	Net profit/(loss) from discontinued operation after tax	-	-	-	-	-
19	Share of profit/(loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-
21	Total profit/(loss) for period	17.23	-2.05	-9.09	10.80	-21.91
22	Other comprehensive income net of taxes	-	-	-	-	-
23	Total Comprehensive Income for the period	17.23	-2.05	-9.09	10.80	-21.91
24	Total profit or loss, attributable to	17.23	-2.05	-9.09	10.80	-21.91
	Profit or loss, attributable to owners of parent	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-
25	Total Comprehensive income for the period attributable to	-	-	-	-	-
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-
26	Details of equity share capital					
	Paid-up equity share capital	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
27	Earnings per share	2.88	-0.34	-1.52	1.81	-3.67
i	Earnings per equity share for continuing operations					
	Basic earnings (loss) per share from continuing operations	2.88	-0.34	-1.52	1.81	-3.67
	Diluted earnings (loss) per share from continuing operations	2.88	-0.34	-1.52	1.81	-3.67
ii	Earnings per equity share for discontinued operations					
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-
iii	Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations	2.88	-0.34	-1.52	1.81	-3.67
	Diluted earnings (loss) per share from continuing and discontinued operations	2.88	-0.34	-1.52	1.81	-3.67
28	Disclosure of notes on financial results					

NOTES:

- The above Audited Standalone Financial Results of the Company for the year ended March 31, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 28-05-2025
- The figures of the last quarter are the balancing figures between audited figures in respect of full financial year upto March 31, 2025/ March 31, 2024 and the unaudited year-to-date figures upto December 31, 2024/December 31, 2023 being the date of the end of the third quarter of Financial Year respectively which were subject to limited review.
- 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 & Disclosure Requirements) Regulations, 2015.
- The Company is operating in single segment, so above results are for single segment only.

Date: 28-05-2025
Place: Ahmedabad



For and on behalf of the Board of Directors

Hemakshi Madaan Patel
HEMAKSHI MADAN PATEL
Director
DIN-07297442

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STATEMENT OF ASSET AND LIABILITIES(STANDALONE) AS ON 31.03.2025

(Rs. in Lakhs)

SR.NO	PARTICULARS	CURRENT YEAR	PERVIOUS YEAR
		As at 31.03.2025 Audited	As at 31.03.2024 Audited
	ASSETS		
1	NON CURRENT ASSETS		
a	Property,Plant and Equipment	-	-
b	Capital work -in- progress	-	-
c	Other intangible assets	-	-
d	Financial Assets	-	-
	Investment	-	-
	Loans & Advance	-	-
	Other Financial assets	-	-
e	Deferred tax assets (net)	-	-
f	Other non-Current assets	-	-
g	Non-Current tax assets (net)	-	-
	Total Non-Current Assets	-	-
2	Current Assets		
a	Inventories	-	-
b	Financial Assets		
	Investment	-	-
	Trade receivables	231.18	-
	Cash & cash equivalents	4.80	0.95
	Advances	0.56	0.64
c	Current tax Asset (net)	-	-
d	Other Current Asset	43.21	41.52
e	Assets held for sale	8.90	8.90
	Total Current Assets	288.65	52.01
	Total Assets	288.65	52.01
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share Capital	59.75	59.75
	Other Equity	-116.17	-126.98
2	Non- controlling interest	-	-
	TOTAL EQUITY	-56.42	-67.23
3	Liabilities		
	Financial liabilities		
	Borrowings	126.79	104.83
	Other financial liabilities	-	-
	Long term Provisions	-	-
	Deferred tax liabilities (net)	2.38	2.38
	Other non current liabilities	-	-
	Total non-current liabilities	129.17	107.21
	Current Liabilities		
a	Financial Liabilities		
	Borrowing	-	-
	Trade payables	184.16	1.20
	Other financial liabilities	-	-
b	Provisions	-	-
c	Current tax liabilities (Net)	-	-
d	Other current liabilities	31.74	10.83
	Total Current Liabilities	215.90	12.03
	Total Equity and Liabilities	288.65	52.01



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AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31, 2025

	For the year ended on 31-03-2025	For the year ended on 31- 03-2024
A Cash flow from operating activities		
Profit/(Loss) before tax	10.8	-21.91
<u>Adjustment For:</u>		
Depreciation	-	-
Interest and other finance expense	0.07	0.04
Interest Income	-	-0.07
Loss on sale of Assets	-	-
Operating profit before working capital changes	10.87	(21.94)
Movements in fund / capital :		
Decrease / (increase) in Trade receivables	-231.18	0.00
Decrease / (increase) in inventories	-	0.00
Decrease / (increase) in short-term loans and advances	0.08	0
Decrease / (increase) in other current assets	-1.68	5.3
Decrease / (increase) in Assets held for sale	-	0
Increase/ (decrease) in Trade Payables	182.96	0.57
Increase/ (decrease) in Short term Provisions	-	0.00
Increase/ (decrease) in other financial liabilities	-	-
Increase/ (decrease) in other current liabilities	20.91	-6.11
Cash generated from / (used in) operations	(18.04)	(22.18)
Direct Tax Paid	0.00	0.00
Net cash flow from/ (used in) operating activities A	(18.04)	(22.18)
B Cash flows from investing activities		
Purchase/sale of fixed assets	-	0.00
Interest Received	-	0.07
Loans & Advances given	-	0.00
Net cash flow from/ (used in) investing activities B	-	0.07
C Cash flows from financing activities		
(Repayment) / Proceeds from Long term borrowings	21.96	19.33
Interest paid	-0.07	-0.04
Net cash flow from/ (used in) in financing activities C	21.89	19.29
Net increase/(decrease) in cash and cash equivalents A + B + C	3.85	(2.82)
Cash and cash equivalents at the beginning of the period	0.95	3.77
Cash and cash equivalents at the end of the period	4.80	0.95
Components of cash and cash equivalents		
Cash in hand	0.41	0.42
With banks- in current account	4.39	-0.47
Fixed Deposits plus accrued interest	0.00	1.00
Total cash and cash equivalents	4.80	0.95

Notes :

- 1 Previous year's figures have been regrouped or reclassified wherever necessary to conform to current year's grouping and classification.



Hemakshi