

SWOJAS ENERGY FOODS LIMITED

Registered Office - 6L, 10 Floor, 3, Navjeevan Society, Dr. Dadasaheb Bhadkamkar Marg,
Mumbai Central, Mumbai - 400008

Email: swojasenergyfoodsltd@gmail.com, website: www.sefl.co.in

CIN: L15201MH1993PLC358584

Date: 08th November, 2023

To
The Manager
Department of Corporate Services
BSE Ltd.
Dalal Street, Fort
Mumbai - 400 001

Sub. - : Outcome of Board Meeting

Ref. - : Scrip Code - 530217

Dear Sir / Madam,

The Board of Directors of the Company in its Meeting held on 08th November, 2023, has considered and approved the Un-Audited financial results for the quarter and six months ended 30th September, 2023. As per Regulation 33 of Listing Regulations, the Financial Results, Limited Review Report are enclosed herewith for your records.

The Meeting of the Board of Directors commenced at 03:00 P.M. concluded at 06:15 P.M.

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours faithfully,

For Swojas Energy Foods Limited

Vishal Dedhia
Director
DIN : 00728370

Encl: As above

SWOJAS ENERGY FOODS LIMITED

CIN: L15201MH1993PLC358584

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Statement of Standalone

Unaudited Results for the Quarter ended 30/09/2023

		Quarter Ended			Half Year Ended		Year Date
		(Rs. In Lacs/amount)					
	Particulars	3 months ended 30/09/2023	Preceding 3 months ended 30/06/2023	Corresponding 3 months ended in the previous year 30/09/2022	Year to date figure for current period 30/09/2023	Year to date figure for the previous year ended 30/09/2022	Year ended 31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other Income						
		4.28	4.80	4.00	9.08	8.07	17.95
III	Total Income (I+II)	4.28	4.80	4.00	9.08	8.07	17.95
IV	Expenses						
	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	0.79	0.79	0.79	1.58	1.58	3.15
	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortisation expenses						
		0.00	0.00	0.00	0.00	0.00	0.00
	Other Expenses	2.42	3.84	1.99	6.26	2.01	13.82
	Total Expenses (IV)	3.21	4.62	2.78	7.83	3.59	16.97
V	Profit/(loss) before exceptional items and tax (I-IV)	1.08	0.17	1.22	1.25	4.48	0.98
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/ (loss) before exceptions items and tax(V-VI)	1.08	0.17	1.22	1.25	4.48	0.98
VIII	Tax Expense:						
	(1) Current Tax	0.26	0.05	0.32	0.31	1.17	0.25
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	0.82	0.13	0.90	0.94	3.32	0.72
X	Profit/(Loss) from discontinued operations						
XI	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	0.82	0.13	0.90	0.94	3.32	0.72
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be re classifies to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.82	0.13	0.90	0.94	3.32	0.72
XVI	Earnings per equity (for Continuing operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.01	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.01	0.00
XVII	Earnings per equity (for discounted operation)						
	(1) Basic	0.00	0.00	0.00	0.00	0.01	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.01	0.00
XVIII	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	0.00	0.00	0.00	0.00	0.01	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.01	0.00

Notes:

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on November 8, 2023 and also Limited Review were carried out by the Statutory Auditors.
- Previous period figures have been regrouped/rearranged wherever considered necessary.
- Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards)

For Swojas Energy Foods Limited

Vishal Dedhia
Director
DIN: 00728370

Date : - November 8, 2023
Place : - MUMBAI

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CIN: L15201MH1993PLC358584

Registered Office: 6L, 10 Floor, 3, Navjeevan Society, Dr. Dadasaheb Bhadkamkar Marg, Mumbai Central, Mumbai - 400008

(Rs. In Lacs/amount)

Standalone Statement of Assets and Liabilities		
Particulars	As at half year ended	As at Previous year ended
	(30/09/2023)	(31/03/2023)
ASSETS		
Non-current assets	353.49	334.85
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) Other Non-current financial Assets	252.45	233.81
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	101.04	101.04
Current assets	35.66	52.88
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	24.37	42.50
(iv) Bank balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)	11.29	10.38
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	-	-
Total Assets	389.15	387.73
EQUITY AND LIABILITIES		
EQUITY	351.37	350.43
(a) Equity Share capital	3,096.27	3,096.27
(b) Other Equity	-2,744.90	-2,745.84
LIABILITIES		
Non-current liabilities	-	-
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Current liabilities	37.78	37.30
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	17.05	17.15
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	-	-
(c) Provisions	7.92	12.54
(d) Current Tax Liabilities (Net)	12.81	7.61
Total Equity and Liabilities	389.15	387.73

For Swojas Energy Foods Limited

Date : - November 8 , 2023
Place : - MUMBAIVishal Dedhia
Director
DIN: 00728370

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Cash Flow Statement as at 30th September 2023**(Rs in lakhs)**

Particulars	For the Half Year ended September 30, 2023	For the Half Year ended September 30, 2022
Cash Flow from Operating Activities :		
Profit before exceptional items and tax as per statement of	1.25	4.48
Adjustments for :		
Depreciation	-	-
Operating Profit before Working Capital Changes	1.25	4.48
Adjustments for:		
Changes in Short Term Advances	-	(0.78)
Changes in Other non-current assets	0.00	-
Changes in Other Non-current financial Assets	(18.64)	-
Changes in Other Current Assets	(0.91)	(1.46)
Changes in Trade Payables	(0.10)	(0.25)
Changes in Other Current Liabilities	5.20	1.17
Changes in Short Term Provisions	-4.62	0.69
Cash Flow before Prior Period and Extraordinary Items	(17.82)	3.85
Net Income tax Paid and Refunds	(0.31)	(1.17)
Net Cash Flow from Operating Activities	(18.13)	2.68
Cash Flow from Investing Activities :		
Changes in Investment in Fixed Deposits	9.76	(0.24)
Net Cash Flow from Investing Activities	9.76	-0.24
Cash Flow from Financing Activities :		
Net Cash Flow from Financing Activities	-	-
Net Increase/(Decrease) in Cash and Bank Balances	(8.36)	2.44
Add: Cash & Cash Equivalents at beginning of the period	11.27	2.92
Cash & Cash Equivalents at end of the period	2.91	5.36

For Swojas Energy Foods Limited

Date : - November 8, 2023
Place : - MUMBAIVishal Dedhia
Director
DIN: 00728370



RAMANAND & ASSOCIATES

— CHARTERED ACCOUNTANTS —

Head Office:
6/C, Gr. Floor, Ostwal Park Bldg. No. 4, Near
Jesal Park Jain Temple,
Bhayandar (East), Dist. Thane 401 105.
Mob.: 9322231113 / 9322006131
Tel.: 022 28171199 / 32252775
Email: rg@caramanandassociates.com
Website: www.caramanandassociates.com

Independent Auditor's Review Report On the Quarterly Unaudited Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

REVIEW REPORT TO THE BOARD OF DIRECTORS OF SWOJAS ENERGY FOOD LTD

We have reviewed the accompanying statement of standalone unaudited financial results ("the Statement") of 'SWOJAS ENERGY FOOD LTD' ("the Company") for the period ended 30th September, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement. A review is limited primarily to inquiries 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.

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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ramanand & Associates
Chartered Accountants
FRN No. 117776W



Ramanand Gupta
Partner
M. No. 103975
Date: 8th November, 2023
Place: Mumbai
UDIN: 23103975BGWHYX9523