

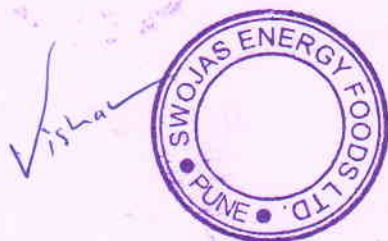
SWOJAS ENERGY FOODS LIMITED

CIN: U15201PN1993PLC074424

Registered Office: 77, Vijay Nagar Colony 2147, Sadashiv Peth, Pune -411030

Statement of Standalone Unaudited Results for the Quarter ended 30/09/2017

		Quarter Ended			Half Year Ended	
Particulars	3 months ended 30/09/2017	Preceding 3 months ended 30/06/2017	Corresponding 3 months ended in the previous year 30/09/2016	Year to date figure for current period 30/09/2017	Year to date figure for the previous year ended 30/09/2016	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
I	Revenue From Operations	0.00	0.00	0.00	0.00	
	Other Income					
II		8.80	6.03	7.37	14.83	
III	Total Income (I+II)	8.80	6.03	7.37	14.83	
IV	Expenses					
	Cost of Materials Consumed	0.00	0.00	0.00	0.00	
	Purchases of Stock-in-Trade	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	
	Employee benefits expense	0.36	0.36	0.36	0.72	
	Finance Costs	0.00	0.00	0.00	0.00	
	Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	
	Other Expenses	3.24	0.29	1.95	3.53	
	Total Expenses (IV)	3.60	0.65	2.31	4.25	
V	Profit/(loss) before exceptional items and tax (I-IV)	5.20	5.38	5.06	10.58	
VI	Exceptional Items	-2.71	2.71	0.00	0.00	
VII	Profit/(loss) before exceptions items and tax(V-VI)	7.91	8.09	5.06	10.58	
VIII	Tax Expense:	2.46	0.83	1.57	3.29	
	(1) Current Tax	2.46	0.83	1.57	3.29	
	(2) Deferred Tax	0.00	0.00	0.00	0.00	
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	5.45	7.26	3.49	7.29	
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	
XI	Tax expenses of discontinued operations	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	
XIII	Profit/(Loss) for the period (IX+XII)	5.45	7.26	3.49	7.29	
XIV	Other Comprehensive Income	0.00	0.00	0.00	0.00	
	A. (i) Items that will not be reclassified to profit or loss	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	
	B. (i) Items that will be reclassified to profit or loss	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	
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	5.45	7.26	3.49	7.29	
XVI	Earnings per equity (for Continuing operation):					
	(1) Basic	0.02	0.02	0.01	0.02	
	(2) Diluted	0.02	0.02	0.01	0.02	
XVII	Earnings per equity (for discounted operation)					
	(1) Basic	0.00	0.00	0.00	0.00	
	(2) Diluted	0.00	0.00	0.00	0.00	
XVIII	Earning per equity share (for discontinued & continuing operation)					
	(1) Basic	0.02	0.02	0.01	0.02	
	(2) Diluted	0.02	0.02	0.01	0.02	



Notes:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 14th December 2017 and also Limited Review were carried out by the Statutory Auditors.

- 2) The Company has adopted Indian Accounting Standard ("Ind AS") w.e.f April 1,2017. The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 prescribed under section 133 of the Companies Act 2013 and other recognition accounting practice and polices to the extent applicable .The date of transition being April 1,2016 the impact of transition from Indian GAAP to Ind AS has been accounted for in opening Reserves and the Comparative period results have been restated accordingly.

- 3) First time adpotion of IND AS: In preparing these financial statement, the Company has applied the following significant optional exemption, in addition to those which are mandatory. Optional exemption availed: Property, Plant and Equipment and Intangible Assets. As permitted by IND AS 101, the Company has elected to continue with the carrying values under previous GAAP for all items of property, plant and equipment, including intangible assets

- 4) Reconciliation between Standalone Financial Results as reported under erstwhile Indian GAAP (referred as Previous GAPP) and Ind AS summarised as below:

Particulars	(In Lacs) Quarter ended 30.09.2016
Reported Net Profit for the Period as per Indian GAAP	3.49
Net Profit as per IND AS	3.49
Other Comprehensive Income	0.00
Total Comprehensive Income	3.49

- 5) The company has opted to avail relaxation provided by SEBI Circular No.CIR/CFD/FAC/62/2016 dated july 5,2016 in respect of disclosure requirement for corresponding figures for the earlier period .Accordingly the figures for the year ended and as at March 31,2017 are not presented.

- 6) As per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The Ind AS Compliant corresponding figures of the above previous year have not been subject to review, however the Management has exerised necessary due diligence to ensure that such financial results provide true and fair view.

Date : - 14th December, 2017
Place : - Pune

For Swojas Energy Foods Limited

Vishal Dedhia
Director
DIN: 0728370



SWOJAS ENERGY FOODS LIMITED

CIN: U15201PN1993PLC074424

Registered Office: 77, Vijay Nagar Colony 2147, Sadashiv Peth, Pune -411030
Statement of Standalone Unaudited Results for the Quarter ended 30/09/2017

Standalone Statement of Assets and Liabilities	
Particulars	As at half year ended
	(30/09/2017)
ASSETS	
Non-current assets	
(a) Property, Plant and Equipment	0
(b) Capital work-in-progress	0
(c) Investment Property	0
(d) Goodwill	0
(e) Other Intangible assets	0
(f) Intangible assets under development	0
(g) Biological Assets other than bearer plants	0
(h) Financial Assets	
(i) Investments	0
(ii) Trade receivables	0
(iii) Loans	0
(i) Deferred tax assets (net)	0
(j) Other non-current assets	0
Current assets	
(a) Inventories	0
(b) Financial Assets	
(i) Investments	0
(ii) Trade receivables	0
(iii) Cash and cash equivalents	99306
(iv) Bank balances other than(iii) above	49,47,803
(v) Loans	30531870
(vi) Others (to be specified)	0
(c) Current Tax Assets (Net)	0
(d) Other current assets	0
Total Assets	3,55,78,980
EQUITY AND LIABILITIES	
EQUITY	
(a) Equity Share capital	30,96,26,500
(b) Other Equity	-277937005

Vishal



LIABILITIES	
Non-current liabilities	
(a) Financial Liabilities	
(i) Borrowings	0
(ii) Trade payables	0
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0
(b) Provisions	0
(c) Deferred tax liabilities (Net)	0
(d) Other non-current liabilities	0
Current liabilities	
(a) Financial Liabilities	
(i) Borrowings	0
(ii) Trade payables	1702502
(iii) Other financial liabilities (other than those specified in item (c))	0
(b) Other current liabilities	0
(c) Provisions	611994
(d) Current Tax Liabilities (Net)	1574989
Total Equity and Liabilities	3,55,78,980

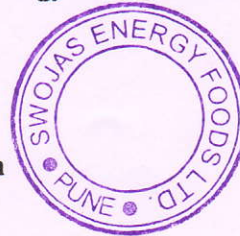
For Swojas Energy Foods Limited

Vishal

Vishal Dedhia

Director

DIN: 0728370



Date : - 14th December, 2017

Place : - Pune



INDEPENDENT AUDITORS'S REVIEW REPORT

To
The Board of Directors
Swojas Energy Foods Limited

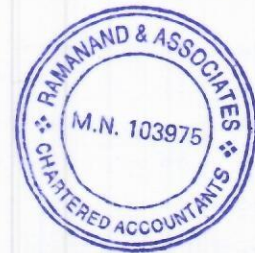
We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **M/s Swojas Energy Foods Limited** (" the Company") for the quarter and half year ended September 30, 2017 (" the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016..

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on December 14, 2017, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 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 inquiries of Company personnel and analytical procedures applied to financial data and thus provide 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, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Company has opted to avail relaxation provided by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in respect of disclosure requirement for corresponding figures for the earlier period. Accordingly the figures for the year ended and as at March 31, 2017 are not presented.



As per regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The IndAs Compliant corresponding figures of the above previous year have not been subject to review, however the management has exercised necessary due diligence to ensure that such financial results provide true and fair view.

For Ramanand & Associates
Chartered Accountants
Firm Reg. No. 117776W



CA Ramanand Gupta
Managing Partner
M. No. 103975



Place : Pune
Date: 14th Dec, 2017