SWOJAS ENERGY FOODS LIMITED

CIN: U15201PN1993PLC074424

Registered Office: 77, Vijay Nagar Colony 2147, Sadashiv Peth, Pune - 411 030

Statement of Standalone Financial Results for the Quarter and Half Year ended 30th September, 2018 (Rs. In Lacs) **Quarter Ended** Year Ended Particulars 3 months ended Preceeding 3 Corresponding 3 Year to date Year to date Year to date 30/09/2018 months ended in figure for current figure for current months ended figure for current 30/06/2018 the previous year period period period 30/09/2017 30/09/2018 30/09/2017 31/03/2018 (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) Revenue From Operations 0.00 0.00 0.00 0.00 0.00 0.00 Other Income П 6.47 8.80 25.51 Ш Total Income (I+II) 6.47 6.72 8.80 14.83 13.19 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 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 0.36 0.36 0.36 0.72 0.72 1.44 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 2.44 0.22 3.24 2.66 3.53 4.39 Total Expenses (IV) 2.80 0.58 3.60 3.38 4.25 5.83 Profit/(loss) before exceptional items and tax 3.67 9.81 (I-IV) 10.58 Exceptional Items VI 0.00 0.00 0.00 0.00 0.00 Profit/ (loss) after exceptions items and tax(V-VII VI) 3.67 6.14 791 9.81 10.58 1968 VIII Tax Expense: 0.56 1.58 2.46 2.14 3.29 5.20 (1) Current Tax 0.56 1.58 2.46 2.14 3.29 5.20 (2) Deferred Tax 0.00 0.00 0.00 0.00 0.00 0.00 Profit/(Loss) for the period from continuing operations (VII-VIII) 3.11 4.56 5.45 7.67 7 29 14.48 Profit/(Loss) from discountinued operations X 0.00 0.00 0.00 0.00 0.00 XI Tax expenses of discontinued operations 0.00 0.00 ().()() Profit/(Loss) from discontinued operations (after tax) (X-XI) 0.00 0.00 0.00 0.00 Profit/(Loss) for the period (IX+XII) 3.11 4.56 5.45 14.48 XIV Other Comprehensive Income 0.00 0.00 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 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 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 Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period) 3.11 4.56 5.45 7.67 7.29 14.48 Paid up Equity Share Capital (Face Value of XVI Rs.10/- each) 3096.27 3096.27 3096.27 3096.27 3096.27 3096.27 Earnings per equity (before and after Extra



0.01

0.01

0.01

0.01

0.02

0.02

0.02

0.02

Ordinary Items): (1) Basic

(2) Diluted

Notes:

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2018.
- 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.
- 3 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 excerised necesary due diligence to ensure that such financial results provide true and fair view.
- The Company has only one reportable business segment and have only one reportable geographic segment in India. Segment reporting as per Ind AS 108 is not applicable
- 5 The figures of the quarter ended 30th Sep, 2018 and 30th Sep, 2017 are the balancing figures between the audited figures in respect of the full financial year and published year to date figures upto First quarter of the relevant financial year.
- 6 The figures for the previous period / year have been regrouped wherever necessary to confirm to the current year's classification.

For Swojas Energy Foods Limited

Vishal Dedhia Director

DIN: 00728370 Date: 14th November,

Place: Pune

SWOJAS ENERGY FOODS LIMITED

CIN: U15201PN1993PLC074424

Registered Office: 77, Vijay Nagar Colony 2147, Sadashiv Peth, Pune - 411 030

Statement of Assets & Liabilities as at 30th September, 2018

		(Rs. In Lacs)
Particulars	(Unaudited) 30th Sep, 2018	(Audited) 31st March, 2018
I ASSETS		
1 NON-CURRENT ASSETS		
(a) Financial assets		
(i) Loans	289.49	282.99
(b) Other non-current assets	16.75	1.00
TOTAL NON-CURRENT ASSETS	306.24	283.99
2 CURRENT ASSETS		
(a) Financial assets		
(i) Trade Receivable		*
(ii) Cash and cash equivalents	40.05	55.36
(iii) Others	29.79	27.84
TOTAL CURRENT ASSETS	69.84	83.20
TOTAL ASSETS	376.08	367.19
I EQUITY & LIABILITIES		
1 EQUITY		
(a) Equity Share Capital	3,096.27	3,096.27
(b) Other Equity	(2,764.50)	(2,772.17)
TOTAL EQUITY	331.77	324.10
2 CURRENT LIABILITIES		
(a) Financial liabilities		
(i) Trade payables	16.36	18.00
(b) Other current liabilities	1.00	1.00
(c) Provisions	7.15	6.43
(d) Current Tax Liabilities (Net)	19.80	17.66
TOTAL CURRENT LIABILITIES	44.31	43.09
TOTAL LIABILITIES	44.31	43.09
TOTAL EQUITY AND LIABILITIES	376.08	367.19

For Swojas Energy Foods Limited

Vishal Dedhia Director

DIN: 00728370

Date: 14th November, 2018

Place: Pune

Head Office:

C/06, 11&12, Ostwal Park, Building No.4 CHSL, Near Jesal Park, Jain Temple Bhayander (E)..

Dist. Thane-401105

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Email: rg@caramanandassociates.com Website: www.caramanandassociates.com

Limited Review Report on Quarterly and Half Yearly Financial Results of "Swojas Energy Foods Limited" pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors, Swojas Energy Foods Limited

We have reviewed the accompanying statement of unaudited standalone Ind AS Financial Results of **Swojas Energy Foods Limited** ('the Company') for the quarter ended September 30, 2018 and year to date from April 1, 2018 to September 30, 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standards 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 Standards require 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder

and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

CA Ramanand Gupta

Partner

Mem No. 103975

Place: Pune

Date: November 14, 2018