

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: 14th February, 2022

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 14th February, 2022, has considered and approved the Un-Audited financial results for the quarter and nine months ended 31th December, 2021. As per Regulation 33 of Listing Regulations, the Financial Results, Limited Review Report are enclosed herewith for your records.

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

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

Statement of Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2021

(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Date
		31 December 2021	30 September 2021	31 December 2020	31 December 21	31 December 20	31 March 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue From Operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other Income	4.41	4.41	6.27	13.23	13.97	18.56
III	Total Income (I+II)	4.41	4.41	6.27	13.23	13.97	18.56
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	0.73	0.80	2.36	2.25	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	0.23	2.94	3.18	3.79	3.74	10.02
	Total Expenses (IV)	1.02	3.67	3.97	6.15	5.99	13.17
	Profit/(loss) before exceptional items and tax (III-IV)	3.39	0.75	2.30	7.07	7.97	5.40
V	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VI	Profit/ (loss) before exceptions items and tax(V-VI)	3.39	0.75	2.30	7.07	7.97	5.40
VII	Tax Expense:	0.85	0.22	0.58	1.84	2.00	6.87
VIII	(1) Current Tax	0.85	0.22	0.58	1.84	2.00	6.87
	(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)	2.55	0.52	1.72	5.24	5.97	-1.47
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
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	
XIII	Profit/(Loss) for the period (IX+XII)	2.55	0.52	1.72	5.24	5.97	-1.47
XIV	Other Comprehensive Income			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 loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassifies 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)	2.55	0.52	1.72	5.24	5.97	-1.47
XVI	Earnings per equity (for Continuing operation):						
	(1) Basic	0.01	0.00	0.01	0.02	0.02	0.00
	(2) Diluted	0.01	0.00	0.01	0.02	0.02	0.00
XVII	Earnings per equity (for discounted operation)						
	(1) Basic	0.01	0.00	0.01	0.02	0.02	0.00
	(2) Diluted	0.01	0.00	0.01	0.02	0.02	0.00
XVIII	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	0.01	0.00	0.01	0.02	0.02	0.00
	(2) Diluted	0.01	0.00	0.01	0.02	0.02	0.00

Notes:

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 14, 2022
- 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 policies to the extent applicable.
- 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 exercised necessary 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.
- 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

Date: 14th February, 2022

Place : Mumbai

Ramanand & Associates

Chartered Accountants

6/C, Ground Floor, Ostwal Park,

Bldg No. 4, CHSL. Near Jesal Park, Jain Temple.

Bhayander (East) Thane – 401 105

Independent Auditor's Review Report on Unaudited Quarterly Financial 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, Swojas Energy Foods Limited.

1. We have reviewed the accompanying statement of unaudited standalone Financial Results ("the Statement") of '**SWOJAS ENERGY FOOD LTD**' ('The Company') for the quarter ended and nine months ended 31st December, 2021 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation").
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors in the meeting held on February 14, 2022. 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 relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. 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.
4. 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 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 there under 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 Registration No: 117776W

Ramanand Gupta

Partner

Membership No: 103975

UDIN No.: **22103975ACDYFO5041**



Place: Mumbai

Date: 14th February 2022