

SWOJAS ENERGY FOODS LIMITED

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

Corporate Office: Block A, Office No. 1004, Mondeal Heights, Nr. Panchratna Party Plot, S. G.
Highway, Ahmedabad, Gujarat-380051, India

Email: swojasenergyfoodsltd@gmail.com, Contact no. +91 9595200000, website: www.sefl.co.in

CIN: L15201MH1993PLC358584

Date: 25.10.2024

To,
The Listing Department,
Bombay Stock Exchange Limited
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai-400023

Sub: Outcome of Meeting of the Board of Directors held on Friday, 25th October, 2024

Ref: BSE Script Code 530217, ISIN: INE295B01016

With reference to the captioned subject and pursuance to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, this is to inform you that the Meeting of the Board of directors was held on Friday, 25th October, 2024:

The outcomes of Board meeting are as under:

1. Approved the Unaudited Financial Results (Standalone) of the Company for the quarter and half year ended 30th September, 2024, as recommended by the Audit Committee.

Further, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of the unaudited financial results for the quarter and half year ended 30th September, 2024 along with the Limited Review Report is enclosed herewith.

The Board meeting was commenced on 12:45 PM and concluded at 01:15 PM.

We request you to take the above information on record.

Thanking You,

Yours faithfully

For, SWOJAS ENERGY FOODS LIMITED

PARTHRAJSINH HARSHADSINH RANA
MANAGING DIRECTOR AND CFO
DIN: 06422789

SWOJAS ENERGY FOODS LIMITED

CIN: L15201MH1993PLC358584

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(Rs. In Lacs/amount)

| Standalone / Consolidated Statement of Assets and Liabilities | | |
|---|-----------------------|---------------------------|
| Particulars | As at half year ended | As at Previous year ended |
| | (30/09/2024) | (31/03/2024) |
| ASSETS | | |
| Non-current assets | 122.13 | 338.02 |
| (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 | 106.97 | 236.98 |
| (i) Deferred tax assets (net) | - | - |
| (j) Other non-current assets | 15.16 | 101.04 |
| Current assets | 1,142.36 | 57.10 |
| (a) Inventories | 304.77 | - |
| (b) Financial Assets | - | - |
| (i) Investments | - | - |
| (ii) Trade receivables | 782.89 | 4.89 |
| (iii) Cash and cash equivalents | 52.38 | 39.99 |
| (iv) Bank balances other than (iii) above | - | - |
| (v) Loans | - | - |
| (vi) Others (to be specified) | 2.33 | 12.22 |
| (c) Current Tax Assets (Net) | - | - |
| (d) Other current assets | - | - |
| Total Assets | 1,264.49 | 395.12 |
| EQUITY AND LIABILITIES | | |
| EQUITY | 385.72 | 354.81 |
| (a) Equity Share capital | 3,096.27 | 3,096.27 |
| (b) Other Equity | -2,710.54 | -2,741.46 |
| LIABILITIES | | |
| Non-current liabilities | 107.00 | - |
| (a) Financial Liabilities | - | - |
| (i) Borrowings | - | - |
| (ii) Trade payables | - | - |
| (iii) Other financial liabilities (other than those specified in item (b), to be specified) | 107.00 | - |
| (b) Provisions | - | - |
| (c) Deferred tax liabilities (Net) | - | - |
| (d) Other non-current liabilities | - | - |
| Current liabilities | 771.77 | 40.31 |
| (a) Financial Liabilities | - | - |
| (i) Borrowings | - | - |
| (ii) Trade payables | 756.14 | 17.05 |
| (iii) Other financial liabilities (other than those specified in item (c)) | - | - |
| (b) Other current liabilities | - | - |
| (c) Provisions | - | 13.86 |
| (d) Current Tax Liabilities (Net) | 15.63 | 9.40 |
| Total Equity and Liabilities | 1,264.49 | 395.12 |

For Swojas Energy Foods Limited

Date : - October 25, 2024
Place : - Ahmedabad

Parthrajsinh Harshadsinh Rana
Managing Director and CFO
DIN: 06422789

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CIN: L15201MH1993PLC358584

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Statement of Standalone/ consolidated Unaudited Results for the Quarter ended 30/09/2024

| | | (Rs. In Lacs/amount) | | | | |
|--|---------------------------|-------------------------------------|--|---|--|-----------------------|
| Particulars | Quarter Ended | | | Half Year Ended | | Year Date |
| | 3 months ended 30/09/2024 | Preceding 3 months ended 30/06/2024 | Corresponding 3 months ended in the previous year 30/09/2023 | Year to date figure for current period 30/09/2024 | Year to date figure for the previous year ended 30/09/2023 | Year ended 31/03/2024 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I Revenue From Operations | 782.89 | 0.00 | 0.00 | 782.89 | 0.00 | 21.32 |
| II Other Income | | | | | | |
| | 2.24 | 4.65 | 4.28 | 6.88 | 9.08 | 18.38 |
| III Total Income (I+II) | 785.12 | 4.65 | 4.28 | 789.77 | 9.08 | 39.70 |
| IV Expenses | | | | | | |
| Cost of Materials Consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Purchases of Stock-in-Trade | 1039.32 | 0.00 | 0.00 | 1039.32 | 0.00 | 20.61 |
| Changes in inventories of finished goods, Stock-in-Trade and work-in progress | -304.77 | 0.00 | 0.00 | -304.77 | 0.00 | 0.00 |
| Employee benefits expense | 0.45 | 0.79 | 0.79 | 1.18 | 1.58 | 2.91 |
| 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 | 9.28 | 6.07 | 2.42 | 9.28 | 6.26 | 10.01 |
| Total Expenses (IV) | 744.28 | 6.86 | 3.21 | 745.01 | 7.83 | 33.53 |
| Profit/(loss) before exceptional items and tax (I-IV) | 40.84 | -2.21 | 1.08 | 44.76 | 1.25 | 6.17 |
| VI Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Profit/ (loss) before exceptions items and tax(V-VI) | 40.84 | -2.21 | 1.08 | 44.76 | 1.25 | 6.17 |
| VIII Tax Expense: | | | | | | |
| (1) Current Tax | 13.84 | 0.00 | 0.26 | 13.84 | 0.31 | 1.79 |
| (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) | 27.00 | -2.21 | 0.82 | 30.91 | 0.94 | 4.38 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 |
| XIII Profit/(Loss) for the period (IX+XII) | 27.00 | -2.21 | 0.82 | 30.91 | 0.94 | 4.38 |
| 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) | 27.00 | -2.21 | 0.82 | 30.91 | 0.94 | 4.38 |
| XVI Earnings per equity (for Continuing operation): | | | | | | |
| (1) Basic | 0.00 | -0.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| (2) Diluted | 0.00 | -0.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| XVII Earnings per equity (for discounted operation) | | | | | | |
| (1) Basic | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (2) Diluted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XVIII Earning per equity share (for discontinued & continuing operation) | | | | | | |
| (1) Basic | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (2) Diluted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 October 25, 2024 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) Rules, 2015 as amended from time to time

For Swojas Energy Foods Limited

Date : - October 25, 2024
Place : - Ahmedabad

Parthrajsinh Harshadsinh Rana
Managing Director and CFO
DIN: 06422789

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CIN: L15201MH1993PLC358584

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India

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Cash Flow Statement as at 30th September 2024**(Rs in lakhs)**

| Particulars | For the Half Year ended September 30, 2024 | For the Half Year ended September 30, 2023 |
|--|--|--|
| Cash Flow from Operating Activities : | | |
| Profit before exceptional items and tax as per statement of profit and loss | 44.76 | 1.25 |
| Adjustments for : | | |
| Depreciation | - | - |
| Operating Profit before Working Capital Changes | 44.76 | 1.25 |
| Adjustments for: | | |
| Changes in Inventories | (304.77) | - |
| Changes in Trade Receivable | (778.00) | - |
| Changes in Other non-current assets | 85.88 | 0.00 |
| Changes in Other Non-current financial Assets | 130.01 | (18.64) |
| Changes in Other Current Assets | 9.90 | (0.91) |
| Changes in Trade Payables | 739.09 | (0.10) |
| Changes in Other Current Liabilities | 6.23 | 5.20 |
| Changes in Short Term Provisions | (13.86) | (4.62) |
| Cash Flow before Prior Period and Extraordinary Items | (80.76) | (17.83) |
| Net Income tax Paid and Refunds | (13.84) | (0.31) |
| Net Cash Flow from Operating Activities | (94.61) | (18.13) |
| Cash Flow from Investing Activities : | | |
| Changes in Investment in Fixed Deposits | (0.16) | 9.76 |
| Net Cash Flow from Investing Activities | -0.16 | 9.76 |
| Cash Flow from Financing Activities : | | |
| Change in Other Non current Financial Liabilities | 107.00 | 0.00 |
| Net Cash Flow from Financing Activities | 107.00 | - |
| Net Increase/(Decrease) in Cash and Bank Balances | 12.24 | (8.37) |
| Add: Cash & Cash Equivalents at beginning of the period | 18.54 | 11.27 |
| Cash & Cash Equivalents at end of the period | 30.78 | 2.91 |

For Swojas Energy Foods Limited

Date : October 25, 2024
Place : Ahmedabad

Parthrajsinh Harshadsinh Rana
Managing Director and CFO
DIN: 06422789

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 quarter ended **30th September, 2024 and year to date from April 01, 2024 to September 30, 2024**. 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 Indian 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: 25th October, 2024

Place: Mumbai

UDIN: 24103975BKAIKI7563