

SWOJAS FOODS LIMITED

(Formerly Known as 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: 25.01.2025

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 Saturday, 25th January, 2025

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 **Saturday, 25th January, 2025 at the corporate office of the company:**

The outcomes of Board meeting are as under:

1. Approved the Unaudited Financial Results (Standalone) of the Company for the quarter and nine months ended 31st December, 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 nine months ended 31st December, 2024 along with the Limited Review Report is enclosed herewith.

The Board meeting was commenced on 11:00 AM and concluded at 11:25 AM.

We request you to take the above information on record.

Thanking You,

Yours faithfully

**For, SWOJAS FOODS LIMITED
(Formerly Known as Swojas Energy Foods Limited)**

**PARTHRAJSINH HARSHADSINH RANA
MANAGING DIRECTOR AND CFO
DIN: 06422789**

Encl. as above

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Statement of Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2024

(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Date
		31st December, 2024.	30th September, 2024.	31st December, 2023.	31st December, 2024.	31st December, 2023.	31st March, 2024.
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue From Operations	3607.39	782.88	0.00	4390.28	0.00	21.32
II	Other Income	4.49	2.24	4.68	11.37	13.76	18.38
III	Total Income (I+II)	3611.88	785.12	4.68	4401.65	13.76	39.70
IV	Expenses						
	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	
	Purchases of Stock-in-Trade	3257.12	1039.32	0.00	4296.45	0.00	20.61
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	57.44	-304.77	0.00	-247.33	0.00	0.00
	Employee benefits expense	2.35	0.45	0.79	3.53	2.36	2.91
	Finance Costs	3.17	0.00	0.00	3.17	0.00	0.00
	Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Other Expenses	8.76	9.28	0.35	18.04	6.61	10.01
	Total Expenses (IV)	3328.85	744.28	1.14	4073.86	8.97	33.53
	Profit/(loss) before exceptional items and tax (III-IV)	283.03	40.84	3.54	327.78	4.79	6.17
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)	283.03	40.84	3.54	327.78	4.79	6.17
VII	Tax Expense:						
VIII	(1) Current Tax	81.84	13.84	0.62	95.69	0.93	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)	201.18	27.00	2.93	232.10	3.87	4.38
	Profit/(Loss) from discontinued operations						
X				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
	Profit/(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) for the period (IX+XII)	201.18	27.00	2.93	232.10	3.87	4.38
XIII	Other Comprehensive Income						
XIV	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
	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	201.18	27.00	2.93	232.10	3.87	4.38
XV							
XVI	Earnings per equity (for Continuing operation):						
	(1) Basic	0.00	0.00	0.01	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.01	0.00	0.00	0.00
XVII	Earnings per equity (for discounted operation)						
	(1) Basic	0.00	0.00	0.01	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.01	0.00	0.00	0.00
XVIII	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	0.00	0.00	0.01	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.01	0.00	0.00	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 January 25, 2025
- The Company has adopted Indian Accounting Standard (Ind AS⁹) 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 Foods Limited
(Formerly Known as Swojas Energy Foods Limited)

Date: 25th January, 2025
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 FOOD LTD
(Formerly Known as Swojas Energy Foods Limited)**

We have reviewed the accompanying statement of standalone unaudited financial results (“the Statement”) of 'SWOJAS FOOD LTD' (Formerly Known as Swojas Energy Foods Limited) (“the Company”) for the quarter ended 31ST December, 2024 and year to date from April 01, 2024 to December 31, 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 January, 2025

Place: Mumbai

UDIN: 25103975BMIFQU6288

