SWOJAS ENERGY FOODS LIMITED

Registered Office - 77, Vijaynagar Colony,2147 Sadashiv Peth, Pune 411 030 Email: swojasenergyfoodsltd@gmail.com, wébsite: www.sefl.co.in

CIN: U15201PN1993PLC074424

Date: 13th February, 2019

To The Manager Department of Corporate Services BSE Ltd. Dalal Street, Fort Mumbai – 400 001

Sub. -: Reg. 33 - Unaudited financial results for the quarter ended 31st December 2018

Ref. -: Scrip Code - 530217

Dear Sir / Madam,

The Board of Directors at their Meeting held on 13th February, 2019, has considered and approved the Un-audited financial results for the quarter and nine months ended 31st December 2018 along with Limited review report.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For Swojas Energy Food Limited

JERG

Vishal Dedhia Director

Encl: as above

DIN: 0728370

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 ended 31st December, 2018

(Rs. In Lacs) Quarter Ended Year Ended Corresponding 3 Year to date Year to date Year to date 3 months ended Preceeding 3 Particulars figure for current 31/12/2018 months ended months ended in figure for current figure for current the previous year period period period 30/09/2018 31/03/2018 31/12/2017 31/12/2018 31/12/2017 (Unaudited) (Unaudited) (Audited) (Unaudited) (Unaudited) (Unaudited) 0.00 0.00 0.00 0.00 0.00 0.00 **Revenue From Operations** 1 Other Income Π 6.52 6.47 6.83 19.71 21.66 25 51 Ш Total Income (I+II) 6.52 6.47 6.83 19.71 21.66 25.51 IV Expenses Cost of Materials Consumed 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Purchases of Stock-in-Trade Changes in inventories of finished goods, 0.00 0.00 0.00 0.00 Stock-in-Trade and work-in progress 0.00 0.00 Employee benefits expense 0.66 0.36 0.36 1.20 1.08 1.44 0.00 0.00 0.00 0.00 0.00 0.00 Finance Costs Depreciation and amortisation expenses 0.00 0.00 0.00 0.00 0.00 0.07 2.44 0.07 291 0.89 4.39 Other Expenses Total Expenses (IV) 0.73 2.80 0.43 4.11 1.97 5.83 Profit/(loss) before exceptional items and tax V 19.68 5.79 3.67 640 15.60 1969 (I-IV) VI Exceptional Items 0.00 0.00 0.00 0.00 -2.71 0.00 Profit/ (loss) after exceptions items and tax(V VII 3.67 16.98 19.68 VI 5.79 6.40 15.60 VIII Tax Expense: 5.20 1.92 0.56 1.91 4.06 5.20 1.91 (1) Current Tax 1.92 0.56 4.06 5.20 5.20 0.00 (2) Deferred Tax 0.00 0.00 0.00 0.00 0.00 Profit/(Loss) for the period from continuing IX 4.49 11.54 11.78 14.48 operations (VII-VIII) 3.87 3.11 Profit/(Loss) from discountinued operations Х 0.00 0.00 0.00 0.00 0.00 0.00 Tax expenses of discontinued operations 0.00 0.00 0.00 0.00 0.00 XI 0.00 Profit/(Loss) from discontinued operations XII 0.00 (after tax) (X-XI) 0.00 0.00 0.00 0.00 0.00 XIII Profit/(Loss) for the period (IX+XII) 3.87 3.11 4.49 11.54 11.78 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 0.00 0.00 0.00 0.00 0.00 0.00 profit or loss (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 0.00 0.00 0.00 0.00 classifies to profit or loss 0.00 0.00 Total Comprehensive Income for the period XV (XIII+XIV) Comprising Profit (Loss) and Other 3.87 3.11 4.49 11.54 11.78 14.48 Comprehensive Income for the period) Paid up Equity Share Capital (Face Value of XVI 3096.27 3096.27 3096.27 3096.27 3096.27 3096.27 Rs.10/- each) Earnings per equity (before and after Extra XVII Ordinary Items): 0.01 0.01 0.04 0.04 0.05 0.01 (1) Basic 0.01 0.04 0.04 0.05 (2) Diluted 0.01 0.01



Notes:

1 The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 13, 2019.

- 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 for the previous period / year have been regrouped wherever necessary to confirm to the current year's classification.





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Limited Review Report on Unaudited 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 December 31, 2018 and year to date from April 1, 2018 to December 31, 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.

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



Place: Pune Date: February 13, 2019