

SWOJAS ENERGY FOODS LIMITED

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

CIN: L15201PN1993PLC074424

Date: 13th November, 2020

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 13th November, 2020, has considered and approved the Un-Audited financial results for the quarter and six months ended 30th September, 2020. 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 Food Limited

Vishal Dedhia
Director
DIN: 00728370



Encl: As above

SWOJAS ENERGY FOODS LIMITED

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Statement of Standalone Financial Results for the Quarter and Half Year ended 30th September, 2020

		(Rs. In Lacs/amount)					
I	Particulars	Quarter Ended			Half Year Ended		Year Date
		3 months ended 30/09/2020	Preceding 3 months ended 30/06/2020	Corresponding 3 months ended in the previous year 30/09/2019	Year to date figure for current period 30/09/2020	Year to date figure for the previous year ended 30/09/2019	Year ended 31/03/2020
II		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
III							
IV							
	Revenue From Operations	0	0	0	0	0	0
	Other Income						
		3.85	3.84	8.84	7.69	16.65	25.75
	Total Income (I+II)	3.85	3.84	8.84	7.69	16.65	25.75
	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	0.80	0.72	0.72	1.52	1.50	2.22
V	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
VI	Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
VII	Other Expenses	0.45	0.05	1.80	0.50	1.80	15.34
VIII	Total Expenses (IV)	1.25	0.77	2.52	2.02	3.30	17.56
	Profit/(loss) before exceptional items and tax (I-IV)	2.60	3.07	6.32	5.67	13.35	8.19
	Exceptional Items		0	0		0	0
	Profit/ (loss) before exceptions items and tax(V-VI)	2.60	3.07	6.32	5.67	13.35	8.19
IX	Tax Expense:	0.74	0.68	1.51	1.42	3.34	2.20
X	(1) Current Tax	0.74	0.68	1.51	1.42	3.34	2.20
XI	(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)	1.86	2.39	4.81	4.25	10.02	5.99
	Profit/(Loss) from discontinued operations	0	0	0	0	0	0
XIV	Tax expenses of discontinued operations		0	0		0	0
	Profit/(Loss) from discontinued operations (after tax) (X-XI)	0	0	0	0	0	0
	Profit/(Loss) for the period (IX+XII)	1.86	2.39	4.81	4.25	10.02	5.99
	Other Comprehensive Income	0	0	0	0	0	0
XV	A. (i) Items that will not be reclassified to profit or loss	0	0	0	0	0	0
XVI	(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0
	B. (i) Items that will be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will be re classifies to profit or loss	0	0	0	0	0	0
XVII	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	1.86	2.39	4.81	4.25	10.02	5.99
	Earnings per equity (for Continuing operation):						
	(1) Basic	0.01	0.01	0.02	0.01	0.03	0.02
XVIII	(2) Diluted	0.01	0.01	0.02	0.01	0.03	0.02
	Earnings per equity (for discounted operation)						
	(1) Basic	0.01	0.01	0.02	0.01	0.03	0.02
	(2) Diluted	0.01	0.01	0.02	0.01	0.03	0.02
	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	0.01	0.01	0.02	0.01	0.03	0.02
	(2) Diluted	0.01	0.01	0.02	0.01	0.03	0.02

Notes:

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13, 2020
- 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)
- 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 Food Limited

Vishal

Vishal Dedhia
Director
DIN: 00728370



Date: 13th November, 2020
Place : Pune

SWOJAS ENERGY FOODS LIMITED

CIN: L15201PN1993PLC074424

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

Standalone Statement of Assets and Liabilities		
(Rs. In Lacs/amount)		
Particulars	As at half year ended	As at Previous year ended
	(30/09/2020)	(31/03/2020)
ASSETS		
Non-current assets	313.63	307.51
(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	313.63	307.51
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Loans	226.75	220.64
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	86.88	86.87
Current assets	89.39	90.45
(a) Inventories	-	-
(b) Financial Assets	89.39	90.45
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	1.43	1.41
(iv) Bank balances other than(iii) above	53.70	55.58
(v) Loans	-	-
(vi) Others (to be specified)	34.25	33.46
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	-	-
Total Assets	403.01	397.96
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	3,096.27	3,096.27
(b) Other Equity	(2,747.3)	-2751.52
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Current liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	17.29	18.88
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	-	-
(c) Provisions	9.76	8.79
(d) Current Tax Liabilities (Net)	26.96	25.54
Total Equity and Liabilities	403.02	397.96

For Swojas Energy Food Limited

Vishal



Vishal Dedhia
Director
DIN: 00728370

Date: 13th November, 2020
Place : Pune

SWOJAS ENERGY FOODS LIMITED
CIN: U15201PN1993PLC074424

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Cash Flow Statement as at 30th September 2020

(Rs in lakhs)

Particulars	As at half year ended 30.9.2020	As at Previous year ended 31st March 2020
Cash Flow from Operating Activities :		
Profit before exceptional items and tax as per statement of profit and loss	5.67	8.19
Adjustments for :		
Depreciation	0.00	0.00
Operating Profit before Working Capital Changes	5.67	8.19
Adjustments for:		
Changes in Short Term Advances	(0.79)	(4.98)
Changes in Other Current Assets	(6.12)	(4.53)
Changes in Trade Payables	(1.59)	1.29
Changes in Other Current Liabilities	1.42	1.20
Changes in Short Term Provisions	0.97	1.85
Cash Flow before Prior Period and Extraordinary Items	(0.44)	3.02
Net Income tax Paid and Refunds	(1.42)	(2.20)
Net Cash Flow from Operating Activities	(1.86)	0.82
Cash Flow from Investing Activities :		
Changes in Investment in Fixed Deposits	1.89	(0.83)
Net Cash Flow from Investing Activities	1.89	-0.83
Cash Flow from Financing Activities :		
Net Cash Flow from Financing Activities	-	-
Net Increase/(Decrease) in Cash and Bank Balances	0.03	(0.01)
Add: Cash & Cash Equivalents at beginning of the period	1.41	1.42
Cash & Cash Equivalents at end of the period	1.43	1.41

For Swojas Energy Food Limited

Vishal

Vishal Dedhia
 Director
 DIN: 00728370



Date: 13th November, 2020
 Place : Pune



RAMANAND & ASSOCIATES

— CHARTERED ACCOUNTANTS —

Head Office :
C/06, 11&12, Ostwal Park,
Building No.4 CHSL, Near Jesal Park,
Jain Temple Bhayander (E).,
Dist. Thane-401105
Mob.: 93220 06131 / 93222 31113
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Email : rg@caramanandassociates.com
Website : www.caramanandassociates.com

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 period ended 30th September, 2020. 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 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: November 13, 2020

Place: Mumbai

UDIN: 20103975AAAAQE9954

