

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: 12th November, 2021

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 12th November, 2021, has considered and approved the Un-Audited financial results for the quarter and six months ended 30th September, 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 Half Year ended 30th September, 2021

(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Date
		30 September 21	30 June 2021	30 September 20	30 September 21	30 September 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	4.40	3.85	8.81	7.69	18.56
III	Total Income (I+II)	4.41	4.40	3.85	8.81	7.69	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	0.73	0.73	0.80	1.46	1.52	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	2.94	0.74	0.45	3.68	0.50	10.02
	Total Expenses (IV)	3.67	1.46	1.25	5.13	2.02	13.17
	Profit/(loss) before exceptional items and tax (III-IV)	0.75	2.93	2.60	3.68	5.67	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)	0.75	2.93	2.60	3.68	5.67	5.40
VII	Tax Expense:	0.22	0.76	0.74	0.99	1.42	6.87
VIII	(1) Current Tax	0.22	0.76	0.74	0.99	1.42	6.87
	(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)	0.52	2.17	1.86	2.69	4.25	-1.47
IX	Profit/(Loss) from discontinued operations						
X		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
	Profit/(Loss) from discontinued operations (after tax) (X-XI)			0.00		0.00	
XII	Profit/(Loss) for the period (IX+XII)	0.52	2.17	1.86	2.69	4.25	-1.47
XIII	Other Comprehensive Income			0.00		0.00	
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	0.52	2.17	1.86	2.69	4.25	-1.47
XV	Earnings per equity (for Continuing operation):						
	(1) Basic	0.00	0.01	0.01	0.01	0.01	0.00
	(2) Diluted	0.00	0.01	0.01	0.01	0.01	0.00
XVII	Earnings per equity (for discounted operation)						
	(1) Basic	0.00	0.01	0.01	0.01	0.01	0.00
	(2) Diluted	0.00	0.01	0.01	0.01	0.01	0.00
XVIII	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	0.00	0.01	0.01	0.01	0.01	0.00
	(2) Diluted	0.00	0.01	0.01	0.01	0.01	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 November 12, 2021
- 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) 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: 12th November, 2021
 Place : Mumbai

SWOJAS ENERGY FOODS LIMITED

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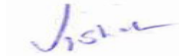
6L, 10 Floor, 3, Navjeevan Society, Dr. Dadasaheb Bhadkamkar Marg, Mumbai Central, Mumbai - 400008

Standalone Statement of Assets and Liabilities

(Rs. In Lacs)

Particulars	As at	As at
	September 30, 2021	March 31, 2021
	Unaudited	Audited
ASSETS		
Non-current assets		
(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	235.39	235.14
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	101.04	101.04
Total Non-Current Assets	336.43	336.18
Current assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	0.96	1.42
(iv) Bank balances other than (iii) above	35.26	31.30
(v) Loans	-	-
(vi) Others (to be specified)	7.11	6.27
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	-	-
Total Current Assets	43.33	38.99
Total Assets	379.75	375.17
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	3,096.27	3,096.27
(b) Other Equity	(2,750.3)	-2,752.99
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	-	-
Total Non-current liabilities	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	17.67	17.50
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	-	-
(c) Provisions	10.03	9.29
(d) Current Tax Liabilities (Net)	6.09	5.10
Total Current Assets	33.79	31.89
Total Equity and Liabilities	379.75	375.17

For Swojas Energy Foods Limited



Vishal Dedhia
Director

Date: 12th November, 2021
Place : Mumbai

SWOJAS ENERGY FOODS LIMITED

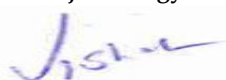
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Cash Flow Statement as at 30th September 2021**(Rs in lakhs)**

Particulars	For the Half Year ended September 30, 2021	For the Half Year ended September 30, 2020
Cash Flow from Operating Activities :		
Profit before exceptional items and tax as per statement of profit and loss	3.68	5.67
Adjustments for :		
Depreciation	0.00	0.00
Operating Profit before Working Capital Changes	3.68	5.67
Adjustments for:		
Changes in Short Term Advances	(0.84)	(0.79)
Changes in Other Current Assets	(0.25)	(6.12)
Changes in Trade Payables	0.17	(1.59)
Changes in Other Current Liabilities	0.99	1.42
Changes in Short Term Provisions	0.74	0.97
Cash Flow before Prior Period and Extraordinary Items	4.50	(0.44)
Net Income tax Paid and Refunds	(0.99)	(1.42)
Net Cash Flow from Operating Activities	3.51	(1.86)
Cash Flow from Investing Activities :		
Changes in Investment in Fixed Deposits	(3.96)	1.89
Net Cash Flow from Investing Activities	-3.96	1.89
Cash Flow from Financing Activities :		
Net Cash Flow from Financing Activities	-	-
Net Increase/(Decrease) in Cash and Bank Balances	(0.45)	0.03
Add: Cash & Cash Equivalents at beginning of the period	1.42	1.41
Cash & Cash Equivalents at end of the period	0.97	1.43

For Swojas Energy Foods Limited

Vishal Dedhia
DirectorDate: 12th November, 2021
Place : Mumbai

Ramanand & Associates

Chartered Accountants

6/C Ostwal Park Building No4, Jesal Park,
Opp Jain Temple, Bhayander East Thane – 401105
Email id: rg@caramanandassociates.com
Tel: 9322006131 / 02228171199

Independent Auditor’s Limited Review Report on Quarterly unaudited Financial Results of “SWOJAS ENERGY FOOD LTD” pursuant to 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 unaudited standalone Financial Results (“the Statement”) of ‘**SWOJAS ENERGY FOOD LTD**’ (‘the Company’) for the quarter and half year ended 30th September 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”)**. 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.

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.

For Ramanand & Associates

Chartered Accountants

FRN. 117776W



Ramanand Gupta

Partner

M. No. 103975

UDIN: 21103975AAAAZV5357



Place: Mumbai

Date: November 12, 2021