



SARVESHWAR FOODS LIMITED

(Formerly Known As Sarveshwar Organic Foods Limited)

CIN : L15312JK2004PLC002444

Regd. Off : Sarveshwar House, Below Gumat, Jammu, (J&K) - 180001

Ph. : 0191-2483981, 2481954, Fax : 0191-2481941, Email : info@sarveshwarfoods.com

Ref. No. :

Dated :

Date: 14th February, 2023

Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza,
Bandra-Kurla Complex,
Bandra (E), Mumbai 400051

Listing Compliance Department
BSE Limited
Phirozee Jeejeebhoy
Towers, Dalal Street, Fort,
Mumbai - 400 001

NSE Symbol: SARVESHWAR

Scrip Code: 543688

Sub: Outcome of Board Meeting held on 14 February 2023

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter "SEBI Listing Regulations") and other applicable provisions, if any, please note that the Board of Directors of the Company at its meeting held on today i.e. Tuesday, 14 February 2023, have *inter-alia*:

1. considered, approved and taken on record the Unaudited Financial Results (Standalone and Consolidated) along with the Limited Review Reports issued by the Statutory Auditors of the Company thereon for the quarter and nine months ended December 31, 2022. Copy of the same is attached as Annexure-I

The aforesaid Financial Results will be made available on the Company's website at www.sarveshwarfoods.com

2. reviewed the preferential issue made by the Company and decided to revise the list of allottees for Equity Shares allotted by the Board of Directors in their meeting duly held on February 3, 2023 by exclusion of one allottee Mr. B. L Modi (100,000 Equity Shares) due to his non-compliance of SEBI (ICDR) Regulations observed later, and reduce the size of Preferential Issue accordingly.

Continue...



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Ref. No. :

Dated :

-//2//-

Revised list of allottees, and other relevant details, as approved by the Board of Directors in their today's meeting is enclosed herewith for your kind perusal and public dissemination as Annexure-II

It is further decided to revise, file, submit necessary listing application, return of allotment, all other documents and to do corporate actions on the basis of this revised list of allottees.

This is for your kind information & records.

For & On Behalf of
Sarveshwar Foods Limited

Sadhvi Sharma
(Company Secretary & Compliance Officer)

Encl : a/a



H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

Independent Auditor's Review Report on Consolidated Unaudited Half Yearly Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of SARVESHWAR FOODS LIMITED

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **SARVESHWAR FOODS LIMITED** ("the Holding Company"), its subsidiaries (the Holding Company and its subsidiaries constitute "the Group") and its associate's share of the net profit/(loss) after tax and total comprehensive income/ loss of its associates and joint ventures for the quarter ended December 31, 2022 and the year to date results for the period from April 01, 2022 to December 31, 2022 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This Statement which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34") prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:
 - i. Sarveshwar Overseas Limited (Subsidiary)
 - ii. Himalayan Bio Organic Foods Private Limited (Subsidiary)



iii. Natural Global Foods DMCC (Associate/ previously subsidiary)

5. The Statement also includes the Group's share of net Loss of Rs. 2.93 Lakhs Rs. 7.90 Lakhs and total comprehensive loss of Rs. 2.93 Lakhs and Rs. 7.90 Lakhs for the quarter ended December 31, 2022 and for the period from April 01, 2022 to December 31, 2022, respectively, as considered in the Statement, in respect of three associates and a joint venture, whose interim financial results have not been reviewed by us. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint venture, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

6. Based on our review conducted and procedures performed as stated in paragraph 3 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 aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)



Gunjan Arora
Partner
Membership No.: 529042
UDIN:23529042BGUGRX9279
Place: New Delhi
Date: February 14, 2022



SARVESHWAR FOODS LIMITED

Regd. Office : Sarveshwar House, Below Gumat, Jammu (J&K) - 180001

CIN: L15312JK2004PLC002444

Website: www.sarveshwarrice.com Tel: 0191-2483981 Fax: 0191-2481941

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022**

(Amt in Rs. Lakhs)

Sr. No.	Particulars	Quarter Ended			Period Ended		Year Ended
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 (Audited)
1	Income						
	a. Revenue from Operations	18,391.10	17,819.82	14,889.25	55,951.58	40,237.34	60,472.11
	b. Other Income	387.50	188.68	49.64	849.55	268.57	219.93
	Total Income	18,778.60	18,008.51	14,938.89	56,801.13	40,505.91	60,692.04
2	Expenses						
	a. Cost of Material Consumed	8,346.80	5,039.02	4,377.52	21,502.62	19,131.23	23,082.35
	b. Purchase of stock-in-trade	9,968.55	7,046.01	14,542.52	26,048.05	15,929.29	28,447.49
	c. Change in inventories of finished goods, work-in-progress and stock-in-trade	(1,311.23)	4,023.33	(5,129.92)	3,650.00	1,544.65	3,217.37
	d. Employee Benefits Expenses	89.64	94.04	74.63	253.28	289.81	399.05
	e. Depreciation and Amortisation Expenses	32.91	35.13	41.64	102.93	124.92	167.48
	f. Finance Costs	683.28	695.22	708.23	2,044.99	1,663.14	2,014.34
	g. Other Expenses	748.35	837.41	259.70	2,382.63	1,460.07	2,498.76
	Total Expenses	18,558.29	17,770.15	14,874.33	55,984.48	40,143.10	59,826.84
3	Profit before exceptional and extraordinary items and tax (III-IV)	220.31	238.36	64.57	816.65	362.81	865.20
4	Exceptional item	-	-	-	-	-	-
5	Total profit before share of profit of associates and joint ventures	220.31	238.36	64.57	816.65	362.81	865.20
6	Share of profit/(loss) of associates and joint ventures accounted for using equity method	-	(2.48)	-	(4.97)	(0.54)	(283.78)
	Profit before tax (VII-VIII)	220.31	235.87	64.57	811.68	362.28	581.42
7	Tax expense						
	a. Current Tax	78.74	62.42	50.02	246.82	135.46	244.46
	b. Previous Year Tax	-	-	-	-	-	-
	c. Deferred Tax	(30.56)	26.37	(10.23)	(34.19)	(9.70)	1.99
8	Total profit for period	172.13	147.08	24.77	599.06	236.52	334.97
9	Other comprehensive income net of taxes	-	-	-	-	-	-
	Items that will be reclassified to profit and loss	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
	Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
10	Total comprehensive income for the period	172.13	147.08	24.77	599.06	236.52	334.97
11	Total profit or loss, attributable to :						
	Profit attributable to owners of parent	171.77	147.19	24.89	598.20	236.33	334.24
	Total profit attributable to non-controlling interests	0.36	(0.11)	(0.12)	0.86	0.19	0.73
12	Total comprehensive income for the period attributable to :						
	Comprehensive Income attributable to owners of parent	171.77	147.19	24.89	598.20	236.33	334.24
	Total Comprehensive Income attributable to non-controlling interests	0.36	(0.11)	(0.12)	0.86	0.19	0.73
13	Details of equity share capital						
	Paid up share capital - Equity share capital (Face value Rs. 10/- per share)	2,456.72	2,456.72	2,456.72	2,456.72	2,456.72	2,456.72
14	Earnings Per Share (Face value of Rs. 10/- each)						
	Basic (in Rs.) (non annualised)	0.70	0.60	0.10	2.44	0.96	1.36
	Diluted (in Rs.) (non annualised)	0.70	0.60	0.10	2.44	0.96	1.36
	Basic (in Rs.) (annualised)	2.80	2.39	0.40	3.25	1.28	1.36
	Diluted (in Rs.) (annualised)	2.80	2.39	0.40	3.25	1.28	1.36



Seema
Abhishek
Badhi



Notes:

- 1 The above financial results for the quarter and nine months ended December 31, 2022 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on February 14, 2023.
- 2 The Consolidated Financial statements have been prepared in accordance with applicable IND AS, based on the Financial Statements of the "Sarveshwar Foods Limited" ("the Company") and its subsidiaries & Associates i.e Sarveshwar Overseas Limited and Himalayan Bio Organic Foods Private Limited and Natural Global Foods DMCC (Associate, previously Subsidiary)
- 3 The Company adopted Ind AS from 01st April 2022 and accordingly these financial results have been prepared in accordance with the recognition and measurement principal in Ind AS 34 - Interim Financial Reporting, prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The Parent Company was listed on the SME platform of the National Stock Exchange (NSE) upto December 08, 2022 and migrated to the main board platform of the NSE on December 08, 2022.
- 5 Results for the quarter / nine months ended 31st December 2022 are in compliance with the Indian Accounting Standard (Ind AS) notified by the ministry of Corporate Affairs. Consequently, results for the quarter ended 31st December 2021, nine months ended 31st December 2021 and previous year ended 31st March 2022 have been restated to comply with Ind AS to make them comparable.
- 6 Reconciliation of Consolidated financial results to those reported under previous Generally Accepted Accounting Principles (IGAAP) are summarized below

	Notes	Quarter ended	Nine Months Ended	Year Ended
		31.12.2021	31.12.2021	31.03.2022
Profit after tax as reported under previous GAAP		27.49	244.69	341.82
Impact of Lease Accounting using Effective Interest Rates (EIR)	(i)	(2.72)	(8.16)	(6.85)
Impact of measuring the financial assets using Effective Interest Rates (EIR)*	(ii)	-	-	-
Profit after tax as reported under Ind AS		24.77	236.52	334.97
Other Comprehensive Income		-	-	-
Total Comprehensive Income as reported under Ind AS		24.77	236.52	334.97

* Financial Asset remeasured relates to Intergroup outstanding, Hence, the amount is not impacting Consolidated results

(i) under previous IGAAP, Operating Lease rentals were being charged to Profit and loss as revenue expenditure, lease liability is created using IER and interest is being charged on liability, while payment of lease reducing the liability, and ROU on other hand is being charged to depreciation.

(ii) under previous IGAAP, some financial assets are carried at books value. Under Ind AS, these financial assets have been classified as Amortized cost on the date of transition and are carried at amortized cost using EIR .

- 7 Based on guiding principles given in IND AS-108 "Operating Segments", the business segment has been considered as the primary segment and the geographic segment has been considered as the secondary segment. As the processing and trading of rice is the only business segment, the disclosure requirement for primary business segment is not applicable.

The Company has two geographic segments; domestic and export. Revenue from the geographic segment, based on location of customers is as follows:

	Quarter Ended			Period Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Domestic	18,018.76	11,778.28	14,588.69	41,948.07	34,915.39	46,069.64
Export	372.34	6,041.54	300.57	14,003.52	5,321.95	14,402.48

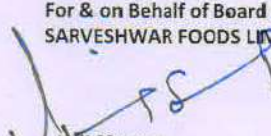
The Company does not hold any fixed assets outside India. Hence, no disclosure has been made for segment assets.


- 8 The Financial Result for the year ended December 31, 2022 have been prepared in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

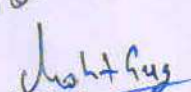
As per our report of even date
For K R A & Co
 Firm Registration No: 020266N
 Chartered Accountants


Gunjan Arora
 Partner
 Membership No. 529042
 UDIN: 23529042BGUGRX9279
 Place: Jammu
 Date: 14th February 2023

For & on Behalf of Board of Directors of SARVESHWAR FOODS LIMITED


Anil Kumar
 Managing Director
 DIN:07417538


Seema Rani
 Director
 DIN:08385581


Mohit Garg
 Chief Finance Officer
 PAN: BOEPG0761F


Sadhvi Sharma
 Company Secretary
 PAN: DTPPS6287G





KRA & CO.

011 - 47082855
Fax: 011 - 47082855

Chartered Accountants

H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of SARVESHWAR FOODS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of **SARVESHWAR FOODS LIMITED** ("the Company") for the Quarter ended December 30, 2022 ("the Statement"), and the year to date results for the period from April 01, 2022 to December 31, 2022 ("the Statement") 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").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the India Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34") prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 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 aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)

Gunjan Arora

Partner

Membership No.: 529042

UDIN: 23529042BGUGRW8600

Place: New Delhi

Date: December 14, 2022

Visit us at : www.kra.co.in



SARVESHWAR FOODS LIMITED

Regd. Office : Sarveshwar House, Below Gumat, Jammu (J&K) - 180001

CIN: L15312JK2004PLC002444

Website: www.sarveshwarrice.com Tel: 0191-2483981 Fax: 0191-2481941

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022**

Sr. No.	Particulars	Quarter Ended			Period Ended		Year Ended
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 (Audited)
1	Income						
	a. Revenue from Operations	8,417.03	8,025.57	3,718.53	25,897.06	16,975.68	27,290.80
	b. Other Income	365.82	137.34	42.08	744.07	243.97	163.60
	Total Income	8,782.84	8,162.90	3,760.61	26,641.14	17,219.65	27,454.40
2	Expenses						
	a. Cost of Material Consumed	7,113.50	4,138.88	2,956.78	17,714.01	9,828.80	12,564.60
	b. Purchase of stock-in-trade	2,036.23	1,401.31	3,165.37	5,826.33	4,879.24	11,395.44
	c. Change in inventories of finished goods, work-in-progress and stock-in-trade	(1,412.56)	1,479.47	(2,780.79)	(241.32)	611.81	175.48
	d. Employee Benefits Expenses	55.33	54.44	41.48	150.77	170.81	238.46
	e. Depreciation and Amortisation Expenses	10.32	12.82	15.50	35.96	46.49	62.39
	f. Finance Costs	285.47	341.10	239.93	933.13	678.95	889.58
	g. Other Expenses	562.12	589.76	118.33	1,733.80	912.76	1,667.01
	Total Expenses	8,650.42	8,017.78	3,756.59	26,152.68	17,128.86	26,992.95
3	Profit before exceptional and extraordinary items and tax (III-IV)	132.42	145.13	4.02	488.46	90.79	461.44
4	Exceptional item	-	-	-	-	-	-
5	Total profit before share of profit of associates and joint ventures	132.42	145.13	4.02	488.46	90.79	461.44
6	Share of profit/(loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
	Profit before tax (VII-VIII)	132.42	145.13	4.02	488.46	90.79	461.44
7	Tax expense						
	a. Current Tax	37.20	41.43	14.07	138.36	38.52	130.18
	b. Previous Year Tax	-	-	-	-	-	-
	c. Deferred Tax	7.59	(1.88)	(3.92)	5.98	(3.21)	1.07
8	Total profit for period	87.63	105.57	(6.14)	344.12	55.47	330.19
9	Other comprehensive income net of taxes						
	Items that will be reclassified to profit and loss	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
	Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
10	Total comprehensive income for the period	87.63	105.57	(6.14)	344.12	55.47	330.19
11	Details of equity share capital						
	Paid up share capital - Equity share capital (Face value Rs. 10/- per share)	2,456.72	2,456.72	2,456.72	2,456.72	2,456.72	2,456.72
12	Earnings Per Share (Face value of Rs. 10/- each)						
	Basic (in Rs.) (non annualised)	0.36	0.43	(0.02)	1.40	0.23	1.34
	Diluted (in Rs.) (non annualised)	0.36	0.43	(0.02)	1.40	0.23	1.34
	Basic (in Rs.) (annualised)	1.43	1.72	(0.10)	1.87	0.30	1.34
	Diluted (in Rs.) (annualised)	1.43	1.72	(0.10)	1.87	0.30	1.34



Seema



Ashish

Radhni

Notes:

- 1 The above financial results for the quarter and nine months ended December 31, 2022 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on February 14, 2023.
- 2 The Company adopted Ind AS from 01st April 2022 and accordingly these financial results have been prepared in accordance with the recognition and measurement principal in Ind AS 34 - Interim Financial Reporting, prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 The Company was listed on the SME platform of the National Stock Exchange (NSE) upto December 08, 2022 and migrated to the main board platform of the NSE on December 08, 2022.
- 4 Results for the quarter / nine months ended 31st December 2022 are in compliance with the Indian Accounting Standard (Ind AS) notified by the ministry of Corporate Affairs. Consequently, results for the quarter ended 31st December 2021, nine months ended 31st December 2021 and previous year ended 31st March 2022 have been restated to comply with Ind AS to make them comparable.

5 Reconciliation of standalone financial results to those reported under previous Generally Accepted Accounting Principles (IGAAP) are summarized below

Particulars		Quarter ended	Nine Months Ended	Year Ended
	Notes	31.12.2021	31.12.2021	31.03.2022
Profit after tax as reported under previous GAAP		(4.95)	56.66	334.34
Impact of Lease Accounting using Effective Interest Rates (EIR)	(i)	-	-	-
Impact of measuring the financial assets using Effective Interest Rates (EIR)	(ii)	(1.19)	(1.19)	(4.15)
Profit after tax as reported under Ind AS		(6.14)	55.47	330.19
Other Comprehensive Income		-	-	-
Total Comprehensive Income as reported under Ind AS		(6.14)	55.47	330.19

(i) under previous IGAAP, Operating Lease rentals were being charged to Profit and loss as revenue expenditure, lease liability is created using IER and interest is being charged on liability, while payment of lease reducing the liability, and ROU on other hand is being charged to depreciation.

(ii) under previous IGAAP, some financial assets are carried at books value. Under Ind AS, these financial assets have been classified as Amortized cost on the date of transition and are carried at amortized cost using EIR.

- 6 Based on guiding principles given in IND AS-108 "Operating Segments", the business segment has been considered as the primary segment and the geographic segment has been considered as the secondary segment. As the processing and trading of rice is the only business segment, the disclosure requirement for primary business segment is not applicable.

The Company has two geographic segments; domestic and export. Revenue from the geographic segment, based on location of customers is as follows:

	Quarter Ended			Period Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Domestic	8,044.68	2,057.36	3,417.96	12,199.34	11,987.41	13,222.00
Export	372.34	5,968.21	300.57	13,697.72	4,988.27	14,068.80

The Company does not hold any fixed assets outside India. Hence, no disclosure has been made for segment assets.

- 7 The Financial Result for the year ended December 31, 2022 have been prepared in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

As per our report of even date
For K R A & Co
Firm Registration No: 020266N
Chartered Accountants



Gunjan Arora
Partner
Membership No. 529042
UDIN: 23529042BGUGRW8600
Place: Jammu
Date: 14th February 2023

For & on Behalf of Board of Directors of
SARVESHWAR FOODS LIMITED

Anil Kumar

Anil Kumar
Managing Director
DIN:07417538

Seema

Seema Rani
Director
DIN:08385581

Mohit Garg

Mohit Garg
Chief Finance Officer
PAN: BOEPG0761F

Sadhvi

Sadhvi Sharma
Company Secretary
PAN: DTPPS6287G



Annexure-II

(form part of the Board Meeting Outcome dated 14 February 2023)

LIST OF ALLOTTEES OF EQUITY SHARES ISSUED ON PREFERENTIAL BASIS

for allotment of 44,00,000 Equity Shares to the persons belonging to non-promoter category, for cash, of Nominal Value of ₹10/- each, at an issue price of ₹ 81.20/- per Equity Share:

S. No.	Name of the Allottees	Category	No. of Equity Shares allotted
1	Mr. Krishan Goel	Non-Promoter	1,00,000
2	Ms. Shashi Bansal	Non-Promoter	1,00,000
3	Mr. Shanky Goel	Non-Promoter	1,00,000
4	Mr. Shubam Bansal	Non-Promoter	1,00,000
5	Ms. Meena Goel	Non-Promoter	1,00,000
6	Rajesh Goel HUF	Non-Promoter	1,00,000
7	Ms. Renu Bansal	Non-Promoter	1,00,000
8	Mr. Yogesh Gupta	Non-Promoter	1,00,000
9	Mr. Ratan Mittal	Non-Promoter	1,00,000
10	Mr. Dipesh Mittal	Non-Promoter	1,00,000
11	M/s. Salasar Capital Invesco	Non-Promoter	2,00,000
12	M/s. Shree Aarna Nidhi Enterprises	Non-Promoter	7,50,000
13	Mr. Manish Gupta	Non-Promoter	75,000
14	Ms. Kavita Gupta	Non-Promoter	75,000
15	Mr. Bal Kishen Rathore	Non-Promoter	5,00,000
16	Ms. Deepika Gupta	Non-Promoter	2,00,000
17	Mr. Vikas Garg	Non-Promoter	4,00,000
18	M/s. AG Dynamic Funds Limited	Non-Promoter	5,00,000
19	M/s. Integra Essentia Limited	Non-Promoter	7,00,000
TOTAL			44,00,000

[as revised and approved by the Board of Directors in their today's Meeting, after exclusion of one allottee Mr. BL Modi (100,000 Equity Shares)]

THERE IS NO CHANGE IN LIST OF ALLOTTEES for allotment of 36,60,000 Fully Convertible Warrants on preferential basis ('Warrants') to persons belonging to Promoter and Non-promoter (Public) category, as detailed herein below, at an issue price of ₹81.20/- per warrant, in accordance with the provisions of SEBI (ICDR) Regulations, 2018.

S. No.	Name of the Allottees	Category	No. of Warrants allotted
1	Mr. Rohit Gupta	Promoter	11,60,000
2	Mr. Sahil Gupta	Non-Promoter	1,25,000
3	Mr. Lalit Gupta	Non-Promoter	1,25,000
4	Mr. Ranjeev Gupta	Non-Promoter	3,50,000
5	Mr. Sushil Kumar Gupta	Non-Promoter	2,00,000
6	M/s. Nexfact Limited	Non-Promoter	5,00,000
7	M/s. Vrindaa Advanced Materials Limited	Non-Promoter	6,00,000
8	M/s. Advikca Finvest Limited	Non-Promoter	6,00,000
TOTAL			36,60,000