

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 December, 2022

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 14th November, 2022, has considered and approved the Un-Audited financial results for the quarter and six months ended 30th September, 2022. As per Regulation 33 of Listing Regulations, the Financial Results, Limited Review Report are enclosed herewith for your records.

The Meeting of the Board of Directors concluded at 07:10 P.M

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, 2022

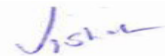
(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Date
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		(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	4.00	4.07	4.41	8.07	8.81	17.55
III	Total Income (I+II)	4.00	4.07	4.41	8.07	8.81	17.55
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	0.79	0.79	0.73	1.58	1.46	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	1.99	0.02	2.94	2.01	3.68	5.71
	Total Expenses (IV)	2.78	0.81	3.67	3.59	5.13	8.86
V	Profit/(loss) before exceptional items and tax (III-IV)	1.22	3.26	0.75	4.48	3.68	8.68
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/ (loss) before exceptions items and tax(V-VI)	1.22	3.26	0.75	4.48	3.68	8.68
VIII	Tax Expense:	0.32	0.85	0.22	1.17	0.99	2.25
	(1) Current Tax	0.32	0.85	0.22	1.17	0.99	2.25
	(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)	0.90	2.41	0.52	3.32	2.69	6.43
X	Profit/(Loss) from discontinued operations						
XI	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00		0.00		0.00
XIII	Profit/(Loss) for the period (IX+XII)	0.90	2.41	0.52	3.32	2.69	6.43
XIV	Other Comprehensive Income						
	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
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.90	2.41	0.52	3.32	2.69	6.43
XVI	Earnings per equity (for Continuing operation):						
	(1) Basic	0.00	0.01	0.00	0.01	0.01	0.02
	(2) Diluted	0.00	0.01	0.00	0.01	0.01	0.02
XVII	Earnings per equity (for discounted operation)						
	(1) Basic	0.00	0.01	0.00	0.01	0.01	0.02
	(2) Diluted	0.00	0.01	0.00	0.01	0.01	0.02
XVIII	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	0.00	0.01	0.00	0.01	0.01	0.02
	(2) Diluted	0.00	0.01	0.00	0.01	0.01	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 14, 2022
- 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 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 Energy Foods Limited



Date: 14th November, 2022
Place : Mumbai

Vishal Dedhia
Director

SWOJAS ENERGY FOODS LIMITED

CIN: L15201MH1993PLC358584

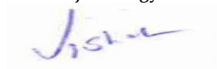
6L, 10 Floor, 3, Navjeevan Society, Dr. Dadasaheb Bhadkamkar Marg, Mumbai Central, Mumbai - 400008

Standalone Statement of Assets and Liabilities

(Rs. In Lacs)

Particulars	As at September 30, 2022	As at March 31, 2022
	Unaudited	Audited
ASSETS		
Non-current assets	342.81	341.35
(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	342.81	341.35
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Loans	241.77	240.31
(iv) Deferred tax assets (net)	-	-
(v) Other non-current assets	101.04	101.04
Current assets	47.53	44.06
(a) Inventories	-	-
(b) Financial Assets	47.53	44.06
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	5.36	2.92
(iv) Bank balances other than(iii) above	33.37	33.12
(v) Loans	-	-
(vi) Others (to be specified)	8.80	8.02
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	-	-
Total Assets	390.34	385.42
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	3,096.27	3,096.27
(b) Other Equity	(2,743.2)	-2,746.56
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	37.32	35.71
(a) Financial Liabilities	17.27	17.51
(i) Borrowings	-	-
(ii) Trade payables	17.27	17.51
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	-	-
(c) Provisions	11.53	10.84
(d) Current Tax Liabilities (Net)	8.52	7.36
Total Equity and Liabilities	390.34	385.42

For Swojas Energy Foods Limited



Date: 14th November, 2022

Place : Mumbai

Vishal Dedhia

Director

SWOJAS ENERGY FOODS LIMITED

CIN: L15201MH1993PLC358584

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

Cash Flow Statement as at 30th September 2022**(Rs in lakhs)**

Particulars	For the Half Year ended September 30, 2022	For the Half Year ended September 30, 2021
Cash Flow from Operating Activities :		
Profit before exceptional items and tax as per statement of profit and loss	4.48	3.68
Adjustments for :		
Depreciation	-	-
Operating Profit before Working Capital Changes	4.48	3.68
Adjustments for:		
Changes in Short Term Advances	(0.78)	(0.84)
Changes in Other Current Assets	(1.46)	(0.25)
Changes in Trade Payables	(0.25)	0.17
Changes in Other Current Liabilities	1.17	0.99
Changes in Short Term Provisions	0.69	0.74
Cash Flow before Prior Period and Extraordinary Items	3.85	4.50
Net Income tax Paid and Refunds	(1.17)	(0.99)
Net Cash Flow from Operating Activities	2.68	3.51
Cash Flow from Investing Activities :		
Changes in Investment in Fixed Deposits	(0.24)	(3.96)
Net Cash Flow from Investing Activities	-0.24	-3.96
Cash Flow from Financing Activities :		
Net Cash Flow from Financing Activities	-	-
Net Increase/(Decrease) in Cash and Bank Balances	2.44	(0.45)
Add: Cash & Cash Equivalents at beginning of the period	2.92	1.42
Cash & Cash Equivalents at end of the period	5.36	0.97

For Swojas Energy Foods Limited

Vishal Dedhia
Director

Date: 14th November, 2022

Place : Mumbai



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 unaudited financial results of SWOJAS ENERGY FOOD LTD' ('Company') for the quarter ended September 30, 2022 ('financial results') and year to date results for the period from 1st April, 2022 to 30th September, 2022 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') (the Regulation) as amended.

This Statement is the responsibility of the Company's Management and is subject to approval by the Board of Directors of the Company at their meeting to be held on November 14, 2022. This statement has been prepared on the basis of the related interim financial statements in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (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: 14th November, 2022

Place: Mumbai

UDIN: 22103975BDADRA6455