## 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: U15201PN1993PLC074424

Date: 14th December, 2017

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 30th September 2017

Ref. -: Scrip Code - 530217

Dear Sir / Madam,

The Board of Directors at their Meeting held on 14<sup>th</sup> December, 2017, has considered and approved the Un-audited financial results for the quarter and six months ended 30<sup>th</sup> September 2017 along with Limited review report.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For Swojas Energy Food Limited

Vishal Dedhia Director DIN: 0728370



Encl: as above

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		and the second sec			5 A - 5	(Rs. In Lacs)		
			Quarter Ended			Half Year Ended		
	Particulars	3 months ended 30/09/2017	Preceding 3 months ended 30/06/2017	Corresponding 3 months ended in the previous year 30/09/2016	Year to date figure for current period 30/09/2017	Year to date figure for the previous year ended 30/09/2016		
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)		
1	Revenue From Operations	0.00	0.00	0.00	0.00	0.00		
П	Other Income	8.80	6.03	7.37	14.83	13.45		

Statement of Standalone Unaudited Results for the Quarter ended 30/09/2017

of Materials Consumed

Changes in inventories of finished goods, Stock-in-Trade and work-in

Profit/(loss) before exceptional items and

Profit/ (loss) before exceptions items and

2) Deferred Tax Profit/(Loss) for the period from continuing

Profit/(Loss) from discountinued operations

Profit/(Loss) from discontinued operations

Loss) for the period (IX+XII

A. (i) Items that will not be reclassified to it or loss

(ii) Income tax relating to items that will not

B. (i) Items that will be reclassified to profit

(ii) Income tax relating to items that will be re classifies to

otal Comprehensive Income for the period XIII+XIV) Comprising Profit (Loss) and Comprehensive Income for the

rnings per equity (for Continuing

Earnings per equity (for discounted

Earning per equity share (for discontinued

Notes:

3)

The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 14th December 2017 and also Limited Review were carried out by the Statutory Auditors.

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. The date of transition being April 1,2016 the impact of transition from Indian GAAP to Ind AS has been accounted for in opening Reserves and the Comparative period results have been restated accordingly.

First time adpotion of IND AS: In preparing these financial statement, the Company has applied the following significant optional exemption, in addition to those which are mandatory. Optional exemption availed: Property, Plant and Equipment and Intangible Assets. As permitted by IND AS 101, the Company has elected to continue with the carrying values under previous GAAP for all items of property, plant and equipment, in including intangible assets.

4) Reconciliation between Standalone Financial Results as reported under erstwhile Indian GAAP (referred as Previous GAPP) and Ind AS summarised as below:

Particulars	(In Lacs) Quarter ended 30.09.2016	
Reported Net Profit for the Period as per		-
Indian GAAP		3.49
Net Profit as per IND AS		3.49
Other Comprehensive Income		0.00
Total Comprehensive Income		3.49

- The company has opted to avail relaxation provided by SEBI Circular No.CIR/CFD/FAC/62/2016 dated july 5,2016 in respect of disclosure requirement for corresponding figures for the earlier period. Accordingly the figures for the year ended and as at March 31,2017 are not presented.
- 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 Managment has excerised necesary due diligence to ensure that such financial results provide true and fair view.

Date : - 14th December, 2017 Place : - Pune

For Swojas Energy For क र मामुल Vishal Dedhia Director DIN: 0728370 小E O



LIABILITIES		
Non-current liabilities		
a) Financial Liabilities		
(i) Borrowings	0	
(ii) Trade payables	0	
(iii)Other financial liabilities (other than those specified in item (b), to be specified)	0	
b) Provisions	0	
c) Deferred tax liabilities (Net)	0	
d) Other non-current liabilities	0	
Current liabilities		



Head Office: 6/C, Gr. Floor, Ostwal Park Bldg. No. 4, Near Jesal Park Jain Temple. Bhayandar (East), Dist. Thane 401 105. Mob.: 9322231113 / 9322006131 Tel.: 022 28171199 / 28171198 Email: rg@caramanandassociates.com Website: www.caramanandassociates.com

## INDEPENDENT AUDITORS'S REVIEW REPORT

To The Board of Directors Swojas Energy Foods Limited

We have reviewed the accompanying statement of Unaudited Standalans B:



As per regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The IndAs 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.

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

CA Ramanand Gupta Managing Partner M. No. 103975

Place : Pune Date: 14th Dec, 2017

