



**SWASTH FOODTECH INDIA LIMITED**

**GSTIN : 19ABFCS3751F1Z8 | CIN- U15490WB2021PLC242881**

November 14, 2025

Listing Department,  
**BSE Limited**  
P.J. Towers,  
Dalal Street  
Mumbai-400001

Scrip Code: 544368

Dear Sir / Madam,

**Sub: Outcome of the Board Meeting – Unaudited Standalone Financial Results for the Half Year ended September 30, 2025**

Further to our letter dated November 10, 2025 and pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. November 14, 2025, inter-alia, considered and approved the following businesses:

1. Unaudited Financial Results of the Company for the half year ended September 30, 2025. A copy of the same is enclosed herewith for your information and record.
2. The Limited Review Report on Unaudited Financial Results of the Company for the half year ended September 30, 2025, is also enclosed.

Further, pursuant to Regulation 33 of the Listing Regulations the Limited Review Report and the Unaudited Financial Results for the half year ended September 30, 2025 are also available on the Company's website i.e. <https://www.swasthfoodtech.com> and on the website of the Stock Exchanges, [www.bseindia.com](http://www.bseindia.com).

Further, pursuant to Regulation 32 of the SEBI Listing Regulations and SEBI Master Circular No.SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, the Board noted that there is no deviation(s) or variation(s) in respect of the utilization of the proceeds of the Initial Public Offering (IPO) of the Company during the period ended on September 30, 2025. Statement of Utilization of proceeds from Initial Public Offering (Equity Shares) is annexed herewith Annexure - A.

The meeting commenced at 4.00 p.m. and concluded at 4.20 p.m.

We request you to kindly take the above on records.

**Yours faithfully**  
**For Swasth Foodtech India Limited**

**DILIP**  
**CHHAJER**  
Digitally signed by DILIP  
CHHAJER  
Date: 2025.11.14  
16:25:12 +05'30'

**Dilip Chhajjer**  
**Managing Director**  
**DIN: 00668288**

**Limited Review Report on Unaudited Financial Results of Swasth Foodtech India Limited for the half year ended 30<sup>th</sup> September 2025, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended**

**To**  
**The Board of Directors,**  
**Swasth Foodtech India Limited**

1. We have reviewed the accompanying statement of unaudited financial results of M/s. Swasth Foodtech India Limited ("the Company") for the half year ended 30<sup>th</sup> September, 2025 ('the Statement'), attached herewith. The statement is being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation) read with relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors at its meeting held on November 14, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 on "Interim Financial Reporting" ("AS 25"), prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Statutory 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 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.
4. Based on our review conducted, as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with the applicable Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other recognized accounting principles 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 Baid Agarwal Singhi & Co.,**  
**Chartered Accountants**  
**Firm Registration No: 328671E**

*Sourabh Agarwal.*

**Sourabh Agarwal**  
**(Partner)**

**Membership No: 301075**

**UDIN: 25301075BMMJBJS8080**



**Place:- Kolkata**

**Date:- 14<sup>th</sup> Day of November, 2025**

**Branch Office:**

**Ghatsila : Main Road, Ghatsila, Pin-832303 | E-Mail : sourabhagarwal.20@gmail.com**

**SWASTHI FOODTECH INDIA LIMITED**  
(FORMERLY KNOWN AS "SWASTHI FOODTECH INDIA PRIVATE LIMITED")  
(CIN: L15490WB2021PLC242881)

BARO CHOWMATA BELARI, GUSKARA, PURBA BURDWAN, Bardhaman, BURDWAN, West Bengal, India, 713141  
Email: chhajerpjprojects@gmail.com Website: www.swasthifoodtech.com

Statement Showing Unaudited Financial Results For The Half Year Ended 30th September, 2023

Particulars	For the Half Year Ended			Year Ended
	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)	31.03.2025 (Audited)
I Revenue from Operations	9,973.08	8,828.95	8,034.93	16,863.88
II Other Income	17.54	34.25	9.81	44.06
III Total Revenue	9,990.62	8,863.20	8,044.74	16,907.94
IV Expenses	9,906.03	7,586.72	8,007.90	15,594.62
Cost of Material Consumed	431.94	558.08	229.84	787.92
Purchases of Traded Goods	(372.66)	219.42	(584.07)	(364.65)
Changes in Inventory of Finished Goods, Work-in-Progress & Stock in trade	26.38	17.87	24.52	42.39
Employee benefits	112.40	92.72	107.02	199.74
Finance costs	36.73	34.89	35.26	70.15
Depreciation and amortisation	164.85	133.49	152.75	286.24
Other expenses				
Total Expenses	10,305.67	8,643.19	7,973.22	16,616.41
V Profit/(Loss) before Exceptional Items & Tax (III-IV)	(315.05)	220.01	71.52	291.53
VI Exceptional Item		-	-	
VII Profit/(Loss) before Tax (V+VI)	(315.05)	220.01	71.52	291.53
VIII Tax Expense				
Current tax	-	33.48	7.74	41.22
Deferred tax charge / (credit)	(54.06)	4.26	4.56	8.83
Income Tax for earlier years	-	-	0.51	0.51
Total Tax Expenses	(54.06)	37.74	12.82	50.56
IX Profit/(Loss) for the period / year (VII-VIII)	(260.99)	182.27	58.70	240.97
X Earning Per Equity Share				
Basic & Diluted	(4.46)	4.27	1.33	5.45

On Behalf of Swasthi Foodtech India Limited  
(Formerly known as Swasthi Foodtech India Private Limited)  
(CIN: L15490WB2021PLC242881)

Swasthi Foodtech India -

*D. W. Chhajra*  
Director

Dilip Chhajra  
Managing Director  
(DIN: 00668288)





**SWASTH FOODTECH INDIA LIMITED**  
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Email: chhajerprojects@gmail.com Website: www.swasthfoodtech.com

Statement Showing Unaudited Financial Results For The Half Year Ended 30th September, 2025

Statement of Assets and Liabilities			(Rs. In Lakhs)	
Particulars	Unaudited	Audited	As at 30.09.2025	As at 31.03.2025
	As at 30.09.2025	As at 31.03.2025		
<b>I. EQUITY AND LIABILITIES</b>				
<b>1. Shareholder's Fund</b>				
(a) Share Capital	585.73	585.73		
(b) Reserves & Surplus	1,389.23	1,650.20		
<b>2. Non-current liabilities</b>				
(a) Long-Term Borrowings	221.00	288.58		
(b) Deferred tax liabilities (Net)		38.66		
(c) Long Term provisions	2.37	1.87		
<b>3. Current liabilities</b>				
(a) Short Term Borrowings	1,990.34	1,732.93		
(b) Trade payables				
i) Total outstanding dues of micro enterprises and small enterprises	2.04	173.62		
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	423.35	786.77		
(c) Other current liabilities	33.69	45.95		
(d) Short Term provisions	3.94	4.21		
<b>Total Equity and Liability</b>	<b>4,651.69</b>	<b>5,308.52</b>		
Particulars	Unaudited	Audited	As at 30.09.2025	As at 31.03.2025
	As at 30.09.2025	As at 31.03.2025		
<b>II. ASSETS</b>				
<b>1. Non-Current Assets</b>				
(a) Property, plant and equipment and intangible assets				
(i) Property, plant and equipment	1,079.32	1,079.65		
(ii) Capital work-in-progress		25.99		
(b) Deferred Tax Assets (Net)	15.40			
(c) Other Non-Current Assets	54.40	52.59		
<b>2. Current assets</b>				
(a) Inventories	2,810.58	2,775.35		
(b) Trade receivables	222.62	699.32		
(c) Cash and cash equivalents	230.50	443.77		
(d) Short-term loans and advances	120.58	113.56		
(e) Others Current Assets	118.29	118.29		
<b>Total Assets</b>	<b>4,651.69</b>	<b>5,308.52</b>		



On Behalf of Swasth Foodtech India Limited  
(Formerly known as Swasth Foodtech India Private Limited)  
(CIN: L15490WB2021PLC242881)

**Swasth Foodtech India Limited**

*Dilip Chhajer*  
Director

Dilip Chhajer  
Managing Director  
(DIN: 00668288)

**SWASTH FOODTECH INDIA LIMITED**  
**(FORMERLY KNOWN AS "SWASTH FOODTECH INDIA PRIVATE LIMITED")**  
**(CIN: L15490WB2021PLC242881)**  
**BARO CHOWMATA BELARI, GUSKARA, PURBA BURDWAN, Bardhaman, BURDWAN, West Bengal, India, 713141**  
**Email: chhajerprojects@gmail.com Website: www.swasthfoodtech.com**  
**Statement Showing Unaudited Financial Results For The Half Year Ended 30th September, 2025**

STATEMENT OF CASH FLOW		
Particulars	(Rs. In Lakhs)	
	For the half year ended 30.09.2025	For the year ended 31.03.2025
	Unaudited	Audited
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before tax	(315.03)	291.53
Adjustments for:		
Depreciation	36.73	70.15
Finance Cost	112.40	199.74
Gratuity Expenses	0.50	1.87
Interest Income	(12.20)	(1.69)
Sundry balance written off	-	1.09
Liabilities no longer required written back	(0.01)	(0.32)
Operating Profit before working capital changes	(177.61)	562.38
Adjustments for:		
(Increase)/Decrease in Short Term Loans and Advances	(0.40)	(65.13)
Increase/(Decrease) in Trade Payables	(535.00)	810.90
(Increase)/Decrease in Trade Receivables	476.70	(615.43)
Increase/(Decrease) in Other Current Liabilities	(12.26)	(0.51)
(Increase)/Decrease in Other Current Assets	-	(33.74)
(Increase)/Decrease in Other Non-Current Assets	(1.81)	(7.68)
(Increase)/Decrease in Inventories	(35.24)	(1,010.03)
Cash generation from/(used in) operations	(285.62)	(359.24)
Taxes Paid	(7.14)	39.02
Net cash flow from/(used in) operating activities	(292.76)	(398.26)
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of Property Plant & Equipment	(10.42)	(56.41)
Interest Income Received	12.48	1.32
Net cash flow from/(used in) Investing activities	2.06	(55.09)
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Increase/ (Decrease) in Short Term Borrowings	257.42	(196.87)
Increase/ (Decrease) in Long Term Borrowings	(67.59)	(120.49)
Proceeds from issue of Equity Share Capital With Security Premium	-	1,492.34
Expenses related to initial public offer	-	(123.12)
Finance Cost	(112.40)	(192.85)
Net cash flow from/(used in) financing activities	77.43	859.02
Net Increase/ (decrease) in cash during the period (A+B+C)	(213.27)	405.66
Cash & Cash Equivalents at the beginning of the year	443.77	38.11
Cash & Cash Equivalents at the end of the year	230.50	443.77



On Behalf of Swasth Foodtech India Limited  
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Swasth Foodtech India Limited

*Dilip Chhajra*  
Director

Dilip Chhajra  
Managing Director  
(DIN: 00668288)

**Notes:**

- 1 The Above results which are published in accordance with Regulations 33 of SEDI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of directors at their respective meeting held on 14th Day of November, 2025. The Financials results have been prepared in accordance with the accounting Standards ("AS") as prescribed under section 133 of the companies Act, 2013 read with rule 7 of Companies (Accounts) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
- 2 As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
- 3 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.
- 4 The Company operates in a Single Reportable Primary Segment (Business Segment), i.e. Manufacturing of Rice Bran Oil, no other Operating Segments have been aggregated to form the above reportable operating segments as per the criteria specified in the AS 17. Therefore, segment disclosure is not applicable.
- 5 The figures for the Half-Year ended March 31, 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full financial year ending March 31, 2025 and the unaudited year to date figures upto the end of the six months (i.e. Half year ended September 2024) of the previous financial year. The year to date figures up to the end of six months (i.e. Half year ended September 2024) of the previous financial year were not reviewed and has been considered as approved by the management.
- 6 Earning Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.
- 7 The audited Financial Results of the Company are available on Company's website i.e., [www.swasthfoodtech.com](http://www.swasthfoodtech.com) and also on the website of BSE Limited, [www.bseindia.com](http://www.bseindia.com).
- 8 The Company has completed its initial public offer (IPO) of 15,87,600 Equity Shares of face value of Rs. 10 each at the price of Rs. 94 each (including Rs. 84 Security Premium) for total consideration of Rs. 1492.34 Lakhs through SME IPO (Initial Public Offer) on Bombay Stock Exchange of India (BSE). The equity share of the company was Listed on the BSE platform on 28/02/2025.
- 9 The Proceeds from the IPO is Rs 1492.34 lakhs. The Object & Proposed Utilisation is as follows:

Original Object	Modified allocation, if any	Original Allocation	Funds Utilised till 30.09.2025 (Rs in lakhs)	Amount Unutilised upto September 30, 2025 (Rs in lakhs)	Amount of Deviation/Variation according to applicable object	Remarks
Setting up of a packing line at our existing manufacturing unit	No	329.87	44.76	285.11		Remaining balance of Rs 285.11 lakhs will be utilized in Future Years
Working Capital Requirement	No	758.80	758.80	0.00		-
General corporate purposes	No	228.00	228.00	0.00		-
Issue Related Expenses	No	192.47	131.70	60.77		-
Total		1492.34	1164.46	345.88		
Deviation or variation could mean: (a) Deviation in the objects or purposes for which the funds have been raised; or (b) Deviation in the amount of funds actually utilized as against what was originally disclosed; (c) Change in terms of a contract referred to in the fund raising documents i.e., prospectus, letter of offer, etc.						



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**Director**

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