



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

INDEPENDENT AUDITOR'S REVIEW REPORT

TO THE BOARD OF DIRECTORS OF

SARVESHWAR FOODS LIMITED

- We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of SARVESHWAR FOODS LIMITED ('the Company') for the six months ended September 30, 2021 ('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 Accounting Standard 25 "Interim Financial Reporting" ("AS 25") 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 issue a report 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements is free of material misstatements. 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.
- 4. 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 aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in term 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 KRA & Co. Chartered Accountants (Firm Registration No.020266N)

2 Co

Rajat Goyal Partner Membership No.: 503150 UDIN: 21503150AAABBZ9846 Place: New Delhi Date: November 14, 2021





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

INDEPENDENT AUDITOR'S REVIEW REPORT 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') and its subsidiaries (the Holding and its subsidiaries constitute "the Group"), and its share of net loss after tax of its associate for the six months ended September 30, 2021 ('the Statement'), being submitted by the Holding 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 Holding Company management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") 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. A review of interim financial information consists of making inquiries, primarily of persons 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 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 Goods DMCC (Associate)
- 5. The consolidated unaudited financial results include the interim financial information of one associate which has not been reviewed by their auditors, whose interim financial information reflects total revenue of Rs. Nil, total net loss after tax of Rs. 1.19 Lacs for the six months ended September 30, 2021. This associate has been consolidated based on its management certified accounts.

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)

G

Rajat Goyal Partner Membership No.: 503150 UDIN: 21503150AAABCA7971 Place: New Delhi Date: November 14, 2021



SARVESHWAR FOODS LIMITED

Website: www.sarveshwarrice.com Tel: 0191-2483981 Fax: 0191-2481941 STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021 Regd. Office : Sarveshwar House, Below Gumat, Jammu (J&K) - 180001 CIN: L15312JK2004PLC002444

(Amt in Rs. Lakhs)

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31.00 439.02 739.43 11,4 86.77 86.77 86.77 86.77 3 86.77 7 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 87 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 87 86.77 87 86.77 87 86.77 87 87 86.77 86.77 86.77 86.77 87 86.77 86.77 87 86.77 87 86.77 87 86.77 87 86.77 86.77 87 86.77 87 86.77 87 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 86.77 87 87 86.77 87 86.77 87 87 87 87 87 87 87 87 87 87 87 87 8	6 6 E	36.50 416.87 1.107.66 11,42.46 370.63 370.63 370.63	35.87 181.92 323.44 11,219.95 82.12 82.12	72.37 598.78 1,491.10 22,662.42 452.75	81.65 892.13 1,200.40 27,213.05 308.69	96.66 832.56 2,663.48 26,322.92	95.16 423.29 644.40 24,573.88 292.78	191.83 1,255.85 3,307.88 50,896.80 799.13
439.02 43 794.45 1,1,4 794.45 1,1,4 13,372.27 33 86.77 33 86.77 33 86.77 33 9.4.45 10 10 10 24.45 10 10 10 11 0.71 11 24.45 10 10 11 21.45 11 21.45 10 10 11 21.45 11 21.45 11 21.45 11 21.45 11 21.45 11 21.45 11 21.45 11 21.45 11 11.45 11 11.45 11 11.45 11 11.45 11 11.45 11 11.45 11 11.45 11 11.45 <td>7 C. E.</td> <td>416.87 1,167.66 11,442.46 370.63 370.63 370.63 370.63</td> <td>181.92 323.44 11,219.95 82.12 82.12</td> <td>598.78 1,491.10 22,662.42 452.75</td> <td>892.13 1,200.40 27,213.05 308.69</td> <td>832.56 2,663.48 26,322.92</td> <td>423.29 644.40 24,573.88 292.78</td> <td>1,255.85 3,307.88 50,896.80 799.13</td>	7 C. E.	416.87 1,167.66 11,442.46 370.63 370.63 370.63 370.63	181.92 323.44 11,219.95 82.12 82.12	598.78 1,491.10 22,662.42 452.75	892.13 1,200.40 27,213.05 308.69	832.56 2,663.48 26,322.92	423.29 644.40 24,573.88 292.78	1,255.85 3,307.88 50,896.80 799.13
794.43 1,16 13,372.27 11,44 86.77 33 86.77 37 86.77 37 86.77 37 86.77 37 86.77 37 86.77 37 86.77 37 86.77 37 86.77 37 86.77 37 86.77 37 86.77 37 86.77 37 86.77 37 86.76 37 86.77 37 86.76 37 86.77 37 86.76 37 86.77 37 86.76 37 97 37 97 37 97 37 97 36 97 37 97 37 97 37 97 37 97 37	13,3	1,167.66 11,442.46 370.63 370.63 370.63 370.63	323.44 11,219.95 82.12 -	1,491.10 22,662.42 452.75	1,200.40 27,213.05 308.69	2,663.48 26,322.92	644.40 24,573.88 292.78	3,307.88 50,896.80 799.13
13,372.27 11,42 86.77 33 86.77 33 86.77 33 86.77 33 86.77 33 86.77 33 86.77 33 86.77 33 86.77 33 86.77 33 86.77 33 86.77 33 86.77 33 86.79 33 86.79 33 86.79 33 86.79 33 86.79 33 86.79 33 86.79 33 86.79 33 86.79 33 91.61 25 91.61 10 91.61 10 91.61 10 91.61 10	13,3	11,442.46 370.63 - 370.63 - - 370.63	11,219.95 82.12 82.12	22,662.42 452.75	27,213.05 308.69 -	26,322.92	24,573.88	50,896.80 799.13 -
86.77 33 86.77 37 86.77 37 86.77 33 86.77 33 86.77 37 86.77 37 61.61 25 61.61 25 N.A N.A 25 N.A N.A 25		370.63 370.63 370.63	82.12	452.75	308.69		292.78	799.13
86.77 37 86.77 37 86.77 37 24.45 10 0.71 (0 61.61 22 61.61 22 N.A N.A 25 N.A 25	86.77 86.77 86.77 24.45	370.63 370.63 370.63	82.12	-		506.35		1
86.77 33 86.77 33 86.77 33 86.77 33 91.45 10 0.71 0.10 0.71 0.10 0.72 0.10 0.10 0.10 0.10 0.10 0.10 0.10 0.1	86.77 86.77 86.77 24.45	370.63 - 370.63	82.12		00 000	1	,	
86.77 37 86.77 37 24.45 10 0.71 (0 61.61 25 61.61 25 N.A N.A 25 N.A N.A 25 N.A 25	86.77 24.45	370.63	Oct and	452.75	60.000	506.35	292.78	799.13
86.77 33 86.77 33 24.45 10 61.61 25 61.61 25 61.61 25 N.A N.A 25 N.A N.A 25 N.A 25	86.77 24.45	370.63		1	1	-		1
24.45 10 24.45 10 61.61 25 61.61 25 N.A N.A 25 N.A N.A 25 N.A 25	24.45		82.12	452.75	308.69	506.35	292.78	799.13
24.45 1(0.71 25 61.61 22 61.61 22 0.71 (0.71 25 61.61 25 N.A 1.4 N.A 25 N.A 25	24.45						1	
0.71 C C C C C C C C C C C C C C C C C C C		106.55	20.86	127.41	86.83	156.86	73.58	230.44
071 61.61 2 61.61 2 - - - - - - - - - - - - - - - - - - -		9.89		9.89	-	20.03		20.03
61.61 61.61 N.A N.A N.A N.A 61.61 N.A	a 0.71	(0.50)	8.72	8.22	0.52	0.33	23.80	24.14
61.61 N.A N.A N.A 61.61 N.A		254.68	52.54	307.22	221.34	329.13	195.40	524.53
61.61 N.A 61.61 N.A N.A 61.61	-	-					1	
61.61 N.A 61.61 N.A N.A N.A 61.61	-		1		1		-	
61.61 N.A N.A N.A N.A N.A N.A N.A 61.61								
N.A N.A N.A N.A 61.61	61.61	254.68	52.54	307.22	221.34	ŝ	195.40	524.53
N.A N.A 0.A	N.A	N.A	N.A		(0.54)	(1.66)		(1.66)
61.61	N.A	N.A	N.A		0.37	0.16	0.23	0.39
	61.61	254.68	52.54	307.22	220.44	327.32	195.17	522.48
Availy Profit (Loss) for the period after share of profit / (loss) of associate	associate							
XIX Paid up share capital - Equity share capital 2,456.72 2,456. vv Econimor Por chano (Econ value of Bo 10/ 2004)	2,456.72	2,456.72	2,456.72	2,456.72	2,456.72	2,456.72	2,456.72	2,456.72
					000			
67.0	c7.0	1.04	0.21	62.1	06.0		0.79	2.13
alised) 0.25	0.25	1.04	0.21	1.25	0.90		0.79	2.13
0.50	0.50	2.07	0.43	1.25	1.79		1.59	2.13
Diluted (in Rs.) (annualised)	0.50	2.07	0.43	1.25	1.79	2.66	1.59	2.13



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FLOWS
CASH
OF
STATEMETN

	STANDALONE	VLONE	CONSOLIDATED	IDATED
Particulars	30.09.2021	31.03.2021	30.09.2021	31.03.2021
Cash flow from operating activities	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Profit Before tax	86.77	452.75	308.69	799.13
Adjustment to reconcile profit before tax to net cash flows	1	1	8 8 8 9	
Prior Period Items	1	1.		
Dividend on Pref Shares	-	-		
Depreciation / amortization expenses	31.00	72.37	81.65	101 83
Profit/Loss on sale of Investments		(139 73)	COTO	101 DC 1)
Non Cash Adjustment on conversion of Subsidiary into Associate	1	10.000	-	(UU VL0)
		(0.08)		(00.470) (cc 0)
Foreign Subsidiary Converion Difference	1	-		(0,23)
Interest income	(58.99)	198 701	1/2 1/	1E 011
Unrealized foreign exchange loss/ gain	10.17	() ::	(+C:T)	UC EC
Interest on loan	439.02	598.78	TO.01	1 755 95
Operating profit before working capital changes	507.96	885.39	1 309 33	1 751 04
Movements in working capital :	1	- 1		LO:TC:TC
Increase / (Decrease) in other liabilities	125.37	(812.51)	436.67	121 98
Increase / (Decrease) in Trade Payble	(1,698.56)	1,014.20	(3.605.71)	3 049 14
(Increase)/ Decrease in trade receivable	(614.58)	328.32	1.262.62	(1,707,89)
Decrease/(Increase) in Inventory	3,377.58	(2,267.35)	5,533.93	(5.156.57)
Decrease/ (Increase) in other current assets	79.32	(22.40)	176.22	(171.85)
Net cash flow (used in) operations	1,777.09	(874.36)	5,113.05	(2,614.14)
Less: Direct taxes paid Including Advance taxes	(21.97)	(42.56)	(34.25)	(91.74)
Net cash flow (used in) operating activities (A)	1,755.11	(916.91)	5,078.80	(2,705.88)
	•		-	
Cash flows from investing activities			1	
Decrease/ (Increase) in other non-current assets		14.76	0.25	9.76
Decrease/ (Increase) in other advances to related Parties	(234.17)	200.08	(49.53)	(95.43)
Decrease/ (Increase) in other advances	(1,339.27)	(616.81)	(3,635.78)	(570.49)
Sale proceeds from Invesments		171.78	-	171.78
Purchase of fixed assets	(4.65)	(23.70)	(6.19)	(33.48)
Sale of Fixed Assets	0.70	0.51	0.70	0.77
Interest received	58.99	98.70	1.34	5.01
Net cash flow (used in)/ generated from investing activities (B)	(1,518.40)	(154.68)	(3,689.21)	(512.09)
Oach flowe from financing activition	1			
Cash nows nom manung acumucs				
Non-Curtent Liaonnucs		-	1	1
Proceeds from Share Issued		ı	1	1
Proceeds/ (repayments) from/ of borrowings	239.51	1,667.86	(480.61)	4,406.91
Increase / (Decrease) in Borrowings from Related Parties			-	
Foreign Exchange Gain	(10.17)		(10.01)	(23.20)
Interest paid on loan	(439.02)	(598.78)	(892.13)	(1,255.85)
Net cash flow from/ (used in) in financing activities (C)	(209.68)	1,069.08	(1,382.75)	3,127.86
Net increase/(decrease) in cash and cash equivalents (A + B + C)	27.04	(2.52)	6.83	(90.11)
Cash and cash equivalents at the beginning of the year	22.49	25.01	75.22	165.34
and rach annivalants at the and of the year				



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STATEMENT OF ASSETS AND LIABILITIES

	STANDALONE	CONSOLIDATED	DATED
	30.09.2021 31.03.2021	30.09.2021	31.03.2021
Particulars	(Unaudited) (Audited)	(Unaudited)	(Audited)
	-		
2	2.456.72 2.456.72	4,656.72	4,656.72
_		11,582.76	11,344.14
(b) Reserves and surplus			-
(c) Money received against share warrants			
(2) Share application money pending allotment		21.78	21.42
Minority interest		2.147	
(3) Non-current liabilities		3 620 36	4 013 44
(a) Itone-term borrowings	1,8/5.24 1,8/5./0	00.000,0	
1			
1 2		00 00 00	C C J J C C
In Chart torm horrowings	10,246.54 10,008.57	22,395.32	00.200,22
(d) 3000 t-telin bon owings	802.44 2,501.00	3,266.44	6,872.15
	556.66 431.29	1,517.99	1,081.32
(c) Uther current ilduitties	94.75	213.58	161.00
(d) Short-term provisions	26.8	47,344.46	50,702.54
TOTAL			
II ASSETS			
(1) Non-current assets			
(a) Fixed assets		1010 1	1 001 52
Tangible assets	358.38 385.44	10:010'T	
Intangible assets			
Capital work-in-progress			
Intangible assets under development		116 90	A17 3A
(b) Non-current investments	3,0	00:01t	36.60
-		20.07	C1 0C
-	870.34 1,173.04	06.95	
(2) Current assets			
(a) Current investments	1 100 000	18 897 32	74.431.24
(b) Inventories	1,408.09 IU,763.00	20.004.91	21.267.52
(c) Trade receivables	-	82.06	75.22
(d) Cash and cash equivalents	10	5,375.10	1,690.41
(e) Short-term loans and advances	_	574.33	750.55
(f) Other current assets		A7 300 06	50 707 54

Notes:

The above financial results for the half year ended September 30, 2021 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on Novemebr 14, 2021, concluded on November 14, 2021. The statutory auditor have expressed an unmodified opinion on the aforesaid results.

2 The Consolidated Financial statements have been prepared in accordance with applicable Accounting Standards, based on the Financial Statements of the "Sarveshwar Foods Limited" ('the Company') and its subsidiaries i.e Sarveshwar Overseas Limited and Himalayan Bio Organic Foods Private Limited.

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The Consolidated financial results as given above have been prepared as per Accounting Standard-21 (Consolidated Financial Statements).

Based on guiding principles given in AS-17 "Segment Reporting", 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. 4

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

		STANDALONE	LONE			CONSO	CONSOLIDATED	
		Half Year Ended		Year ended		Half Year Ended		Year ended
	30.09.2021	31.03.2021	30.09.2020 31.03.2021	31.03.2021	30.09.2021	30.09.2021 31.03.2021	30.09.2020 31.03.2021	31.03.2021
Particular	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited) (Unaudited) (Unaudited) (Audited)	(Unaudited)	(Audited)
Domestic	8,568.45		10,193.16	21,374.83	22,340.40	25,978.73	23,605.07	49,583.80
Export	4,688.70	465.73	1,017.37	1,483.10	5,021.38	. 680.71	1,188.05	1,868.76

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

conditions related to the COVID-19 pandemic situation, the State Government has granted permission to the Group to run its operations and based on management's assessment upto the date of approval of this As per Order No. 274-FD of 2020, Dated 01.10.2020, Government of Jammu & Kashmir has granted the Interest Subvention scheme of 5% for Relief and Revival of Business Sector in Jammu & Kashmir. Company guidelines issued by the respective authorities. Based on management's assessment of the impact on Group's operations, financial performance and position as at and for the year ended March 31, 2021, it has Statement, the Group is very well equipped with a robust supply chain network and has no shortage with respect to raw material, including stock of paddy and rice, to fulfil the demand from both India and The Group is engaged into the business of manufacturing and selling rice and therefore, its business falls under the category to provide 'essential services'. Due to the lock-downs and other restrictions and international markets. The Group has implemented risk mitigation strategies for the health and wellness of its employees/ workers and plant has been operating with all and necessary adherence to the been concluded that there is no impact which is required to be recognized in these financial statements. Accordingly, no adjustments have been made to these financial statements

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has taken the effect of this order while declaring the Financial Results for the period ending 31.03.2021.

The Financial Result for the half year ended September 30, 2021 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.

Figures of the previous year/period have been regrouped/ rearranged wherever considered necessary.

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Firm Registration No: 020266N As per our report of even date For K R A & Co APON Raiat Go Chartep

Membership No. 503150 Partner

Date: 14th November 2021 Place: Delhi

SARVESHWAR FOODS LIMITED

For and behalf of the Board of Directors

Anil Kumar

Nomas

Sourabh Mehta

CFO

Managing Director

DIN:8385581 Seema Rani Director

Date: 14th November 2021 Place: Jammu

PAN: ALDPM4604L Date: 14th November 2021 DIN:07417538 Place: Jammu

Date: 14th November 2021 Place: Jammu

