



SARVESHWAR FOODS LIMITED

CIN :L15312JK2004PLC002444

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

E-mail : cs@sarveshwarrice.com

Contact No. : 01923-220962

Ref no.:

Date:

Date: 10th November, 2025

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

Listing Compliance Department
BSE Limited
PhirozeeJeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400001

Symbol: SARVESHWAR

Scrip Code : 543688

Sub: Outcome of Board Meeting held on Monday, November 10th, 2025

Dear Sir/Madam,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held on today i.e Monday, November 10th, 2025, *inter-alia*:

1. Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Unaudited Financial Results (Standalone and Consolidated) for the quarter and Half Year ended 30th September, 2025 alongwith the Audit Report were reviewed and approved by the Audit Committee and subsequently by the Board of Directors. Copy of the same is attached herewith for your reference.

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

2. Pursuant to Regulation 82 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Monitoring Agency Report for the quarter ended 30th September 2025, in reference to allotment of Rights Issue of shares made on 17th September 2025, was considered, approved and taken on records by the Audit Committee and subsequently by the Board of Directors.
3. Considered and Approved the Appointment of Mr. Harbans lal (DIN:08571117) as the Additional Executive Director of the company.



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Details as required in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 are annexed below as Annexure-1

4. Considered and Approved the Appointment of M/S MSGK & Associates as Internal Auditor of the company for the Financial Year 2025-2026.

Details as required in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 are annexed below as Annexure-2

The Board Meeting commenced at 12:00 P.M. and was concluded at 7: 30 P.M.

You are requested to take the information on record and oblige.

Thanking you,
Yours Faithfully,

For Sarveshwar Foods Limited

Sadhvi Sharma
Company Secretary and Compliance Officer

Encl: a/a



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Annexure-I

Details as required in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024.

S.No	Details of events that need to be provided	Information of such events
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Mr. Harbans Lal (DIN:08571117) as the Additional Executive Director of the company with effect from November 10, 2025, to hold office up to the date of the next General Meeting or three months from the date of appointment, whichever is earlier, for the period of five(5) years, subject to the approval of the shareholders at the ensuring general meeting
2.	Date of appointment/ reappointment/ cessation (as applicable) & term of appointment/ re-appointment	The Board of Directors, at its meeting held today i.e. November 10 th , 2025, approved the appointment of Mr. Harbans Lal (DIN:08571117) as the Additional Executive Director of the company with effect from November 10, 2025, to hold office up to the date of the next General Meeting or three months from the date of appointment, whichever is earlier, for the period of Five(5) years, subject to the approval of the shareholders at the ensuring general meeting
3.	Brief Profile (in case of appointment)	Mr. Harbans Lal, 56 years old has been into business for over 30 Years and has varied experience in purchase and sale of Paddy, wheat, Rice etc.



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4.	Disclosure of relationships between directors (in case of appointment of a director)	Mr. Harbans lal (DIN:08571117) is not related to any Directors of the company
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Annexure-2

Details as required in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024.

S.No	Details of events that need to be provided	Information of such events
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of M/S MSGK and Associates as Internal Auditor of the Company for the Financial year 2025-2026.
2.	Date of appointment/ reappointment/ cessation (as applicable) & term of appointment/ re-appointment	The Board of Directors, at its meeting held today i.e. November 10 th , 2025, approved the appointment of M/S MSGK & Associates as Internal Auditor of the company for the Financial year 2025-2026.
3.	Brief Profile (in case of appointment)	M/S MSGK and Associates is a reputed Chartered Accountancy firm established on March 27, 2017. Registered under FRN 031346N, the firm is dedicated to delivering innovative, client-centric solutions while maintaining the highest standards of integrity and professionalism. M/S MSGK and Associates specializes in audit and assurance, taxation, information systems audit, forensic accounting, and corporate compliance. The firm's core competencies include statutory audits, internal and



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		concurrent audits, and comprehensive taxation services. With a commitment to fostering industrial growth, the firm also assists businesses with departmental liaisons, project management, and compliance with regulatory frameworks. By focusing on delivering tailored, high-quality solutions, M/S MSGK and Associates have established itself as a trusted partner for businesses and individuals across various industries. The firm's dedication to professional growth and development is complemented by its active participation in the latest technological advancements and adherence to industry best practices.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable



K R A & CO.
Chartered Accountants

011 - 47082855
Fax: 011 - 47082855

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

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

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Sarveshwar Foods Limited** ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary constitute "the Group") for the quarter ended September 30, 2025 ('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'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:
 - a) Sarveshwar Overseas Limited (Subsidiary)
 - b) Himalayan Bio Organic Foods Limited (Subsidiary) (Previously known as Himalayan Bio Organic Foods Private Limited)
 - c) Green Point PTE Ltd. (Subsidiary)
 - d) Natural Global Foods DMCC(Subsidiary)



5. The consolidated quarterly/half yearly financial results include the audited financial results/financial information of two Subsidiaries (Natural Global Foods DMCC & Green Point PTE Ltd.), whose financial results/financial information reflects total revenue is Rs. 95.57 lacs & Rs 2697.42 lacs respectively, total net profit of Rs. 6.39 Lacs & Rs. 22.87 lacs respectively, for the period ended on that date, as considered in the consolidated quarterly/Half Yearly financial results. This financial statement has not been audited, and we have received management reviewed Financial statements and our opinion on the Statement, in so far as it relates to the amounts and disclosure included in respect of this subsidiary is based solely on the management reviewed financial statements.

Our opinion on the Statement is not modified in respect of the above matters.

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)

Karanjeet Singh
Partner

Membership No.: 543485

UDIN: 25543485 BM1 KY Q 5609

Place: Jammu

Date: 10-11-2025



**SARVESHWAR FOODS LIMITED**

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

CIN: L15312JK2004PLC002444

Website: www.sarveshwarfoods.com Tel: 019123220962

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND PERIOD ENDED SEPTEMBER 30th, 2025**

(Amt in INR Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		For the year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a. Revenue from Operations	33,485.92	30,134.89	27,130.83	63,620.81	50,436.26	113,622.9
	b. Other Income	128.08	36.20	101.32	164.28	176.27	549.08
	Total Income	33614.00	30171.09	27,232.14	63,785.09	50,612.54	114,171.95
2	Expenses						
	a. Cost of Material Consumed	6,903.32	7,653.50	12,230.80	14,556.82	19,479.05	45,773.86
	b. Purchase of stock-in-trade	27,406.16	10,671.25	12,068.20	38,077.41	16,259.31	72,594.74
	c. Change in inventories of finished goods, work-in-progress and stock-in-trade	(3,523.33)	9,292.76	(188.63)	5,769.43	8,807.98	(16,344.01)
	d. Employee Benefits Expenses	171.55	164.99	139.12	336.54	289.69	584.67
	e. Depreciation and Amortisation Expenses	29.05	28.83	29.66	57.88	58.46	116.97
	f. Finance Costs	748.13	750.11	1,050.33	1,498.24	1,698.41	3,152.30
	g. Other Expenses	790.81	675.19	798.80	1,466.00	2,477.22	4,649.52
	Total Expenses	32,525.69	29,236.63	26,128.29	61,762.32	49,070.12	110,528.05
3	Profit before exceptional and extraordinary items and tax (III-IV)	1088.31	934.46	1,103.85	2,022.77	1,542.42	3,643.89
4	Exceptional item						
5	Total profit before share of profit of associates and joint ventures	1,088.31	934.46	1,103.85	2,022.77	1,542.42	3,643.89
6	Share of profit/(loss) of associates and joint ventures accounted for using equity method	-	-	(0.21)		3.22	(5.35)
	Profit before tax (VII-VIII)	1,088.31	934.46	1,103.64	2,022.77	1,545.64	3,638.54
7	Tax expense						
	a. Current Tax	268.00	234.00	278.00	502.00	389.00	911
	b. Previous Year Tax	-	0.00	-		(0.11)	47.59
	b. Deferred Tax	(2.48)	(1.89)	10.96	(4.37)	33.20	(11.93)
8	Total profit for period	822.79	702.35	814.68	1,525.14	1,123.55	2,691.88
9	Other comprehensive income net of taxes	-	-	-	-	-	-
	Items that will be reclassified to profit and loss	10.12	0.03	-	10.15		
	Income tax relating to items that will be reclassified to profit and loss	-	-	-			
	Items that will not be reclassified to profit and loss	-	-	-			21.94
	Income tax relating to items that will not be reclassified to profit and loss	-	-	-			
10	Total Income including comprehensive income for the period	832.91	702.38	814.68	1,535.30	1,123.55	2,713.82
11	Total profit or loss, attributable to :						
	Profit attributable to owners of parent	830.19	701.78	814.33	1,531.98	1,123.04	2,711.40
	Total profit attributable to non-controlling interests	2.72	0.60	0.35	3.32	0.51	2.42
12	Total comprehensive income for the period attributable to :						
	Comprehensive Income attributable to owners of parent	830.19	701.78	814.33	1,531.98	1,123.04	2,711.40
	Total Comprehensive Income attributable to non-controlling interests	2.72	0.60	0.35	3.32	0.51	2.42
13	Details of equity share capital						
	Paid up share capital - Equity share capital (Face value Rs. 1/- per share)	12287.26	9788.16	9,788.16	12,287.26	9,788.16	9,788.16
14	Earnings Per Share (Face value of Rs. 1/- each)						
	Basic (in Rs.) (non annualised)	0.07	0.07	0.08	0.12	0.11	0.28
	Diluted (in Rs.) (non annualised)	0.07	0.07	0.08	0.12	0.11	0.27



STATEMENT OF CASH FLOWS		
	(in Lakhs)	(in Lakhs)
	As at	As at
	30-Sep-25	30-Sep-24
Cash flow from operating activities		
Profit Before tax	2,022.77	1,542.42
Adjustment to reconcile profit before tax to net cash flows		
OCI	10.15	
Impact of Conversion of Associate to Subsidiary	-	-
Depreciation / amortization expenses	57.88	58.46
Provision for LA	5.96	6.17
Foreign Subsidiary Conversion Difference	-	
Interest income	(8.60)	(3.80)
Unrealized foreign exchange loss/ gain	-	48.03
Interest on loan	1,495.92	1,989.41
Operating profit before working capital changes	3,584.08	3,640.69
Movements in working capital :		
Increase / (Decrease) in other liabilities	(32.97)	(43.38)
Increase / (Decrease) in lease liabilities	4.50	4.32
Increase / (Decrease) in Trade Payable	6,804.82	(548.83)
Increase / (Decrease) in Other Financial Liabilities	(1,145.94)	7,346.63
(Increase)/ Decrease in trade receivable	(12,926.51)	(9,880.76)
Decrease/(Increase) in Inventory	5,769.42	10,249.46
Decrease/(Increase) in Other Financial Assets	85.96	68.34
Decrease/ (Increase) in other current assets	(1,330.31)	(10,940.42)
Net cash flow (used in) operations	813.06	(103.95)
Less: Direct taxes paid Including Advance taxes	(80.90)	(51.82)
Net cash flow (used in) operating activities (A)	732.16	(155.78)
Cash flows from investing activities		
Decrease/ (Increase) in other advances to related Parties	1,458.89	(791.52)
Decrease/ (Increase) in other advances	(156.39)	(32.93)
Sale proceeds from Investments	-	0.00
Purchase of fixed assets	(21.34)	(29.34)
Sale of Fixed Assets	0.15	-
Share Issue Expenses		-
Interest received	8.60	3.80
Net cash flow (used in)/ generated from investing activities (B)	1,289.92	(849.99)
Cash flows from financing activities		
Proceeds from Share Issued	14,330.94	2,458.50
Proceeds/ repayments from/ of borrowings	(3,808.85)	582.27
Foreign Exchange Gain	-	(48.03)
Interest paid on loan	(1,495.92)	(1,989.41)
Net cash flow from/ (used in) in financing activities (C)	9,026.17	1,003.33
Net increase/(decrease) in cash and cash equivalents (A + B + C)	11,048.27	(2.43)
Cash and cash equivalents at the beginning of the year	128.43	25.66
Cash and cash equivalents at the end of the year	11,176.67	23.23



Seema

Hirsh

Harsh



SARVESHWAR FOODS LIMITED (CONSOLIDATED)

STATEMENT OF ASSETS AND LIABILITIES

	(in Lakhs)	(in Lakhs)
	As at	As at
	Tuesday, September 30, 2025	Monday, March 31, 2025
Assets		
Non current assets		
Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	1,532.87	1,568.99
(ii) Right-of-use Asset	3.99	4.54
(ii) Intangible assets	0.92	0.94
Financial Assets	-	-
Investments	-	-
Loans	-	-
Others	-	-
Deferred Tax Assets (Net)	91.72	88.23
Other Non Current Assets		
Current assets	-	
Inventories	44,852.00	50,707.91
Financial Assets	-	-
Trade receivables	37,646.11	24,718.73
Cash and bank balances	11,176.67	128.88
Loans	3,540.39	770.53
Other Financial Assets	220.85	306.81
Current Tax Asset (Net)	-	-
Other Current Assets	13,668.43	12,337.65
TOTAL ASSETS	112,733.95	90,633.20
Equity and liabilities		
Equity		
Equity Share Capital	12,287.26	9,788.16
Other Equity	34,014.05	20,649.60
Minority Interest	29.85	27.15
Liabilities		
Non current liabilities		
Financial Liabilities		
Borrowings	723.01	1,179.94
Lease Liability	100.38	95.88
Deferred Tax Liabilities		
Long term provisions	7.53	48.82
Current liabilities		
Financial Liabilities		
Borrowings	25,696.69	29,096.30
Trade payables	-	-
(i) Total Outstanding dues of Micro and Small Enterprises and	-	37.39
(ii) Total Outstanding dues other than Micro and Small Enterprises	29,969.94	23,169.64
Other Financial Liabilities	8,530.14	5,552.02
Short term provisions	49.44	2.18
Other current liabilities	270.65	352.20
Current Tax Liability (Net)	1,055.00	633.90
TOTAL EQUITY & LIABILITIES	112,733.95	90,633.20



Handwritten signature and date: 1-10-25

Notes:

- 1
- The above financial results for the quarter & period ended September 30th, 2025 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on 10th November 2025.
- 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 i.e Sarveshwar Overseas Limited, Himalayan Bio Organic Foods Limited and Green Point Pte. Ltd. and Natural Global Foods DMCC (Subsidiary)
- 3
- The Financial Result for the quarter and period ended September 30th, 2025 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.
- 4
- 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			Half Year Ended		For the year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Domestic	32,971.11	27,373.29	23,662.46	60,344.40	42,893.21	99,390.85
Export	514.81	2,761.60	3,468.37	3,276.41	7,543.05	14,232.02

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

- 5
- The Financial Result for the quarter and period ended September 30, 2025 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.
- 6
- Figures for the previous quarter/year have been regrouped/reclassified wherever necessary to conform to the current year's presentation.

Place: Jammu
Date: 10th November 2025



Seema Rani	Anil Sharma	CA Anand Sharda
Director	Managing Director	Chief Financial Officer
DIN:08385581	DIN:07417538	PAN: BIRPS3094L



KRA & CO.

Chartered Accountants

011 - 47082855
Fax: 011 - 47082855

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

Independent Auditor's Review Report on Standalone Unaudited Quarterly/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 Standalone Unaudited Financial Results ("the Statement") of **Sarveshwar Foods Limited** ("the Company") for the quarter ended September 30, 2025 ("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 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.
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 Indian 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)


Karanjeet Singh

Partner

Membership No.: 643485

UDIN: 25543485 BM1K YR2686

Place: Jammu

Date: 10-11-2025



SARVESHWAR FOODS LIMITED
Regd. Office : Sarveshwar House, Below Gumat, Jammu (J&K) - 180001
CIN: L15312JK2004PLC002444
Website: www.sarveshwarfoods.com Tel: 019123220962
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND PERIOD ENDED SEPTEMBER 30th , 2025

(Amt in INR Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			HALF YEAR ENDED		For the Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a. Revenue from Operations	15,751.27	14,807.72	13,779.48	30,558.99	25,412.85	55,638.51
	b. Other Income	49.66	50.50	47.05	100.16	95.70	322.13
	Total Income	15,800.93	14,858.22	13,826.53	30,659.15	25,508.55	55,960.64
2	Expenses						
	a. Cost of Material Consumed	2,525.66	3,792.26	7,894.47	6,317.92	13,141.03	29,672.69
	b. Purchase of stock-in-trade	13,530.08	5,092.46	4,940.80	18,622.54	7,755.68	30,352.95
	c. Change in inventories of finished goods, work-in-progress an stock-in-trade	(1,550.06)	4,742.76	(351.77)	3,192.70	1,529.97	(9,664.83)
	d. Employee Benefits Expenses	94.70	89.73	76.64	184.43	160.09	303.95
	e. Depreciation and Amortisation Expenses	9.54	8.92	9.34	18.46	18.99	38.64
	f. Finance Costs	351.44	365.49	503.61	716.93	825.08	1,443.29
	g. Other Expenses	394.04	330.45	431.85	724.48	1,493.30	2,612.71
	Total Expenses	15,355.41	14,422.07	13,504.95	29,777.48	24,924.14	54,759.40
3	Profit before exceptional and extraordinary items and tax	445.52	436.14	321.58	881.66	584.41	1,201.24
4	Exceptional item						
5	Profit before tax	445.52	436.14	321.58	881.66	584.41	1,201.24
6	Tax expense						
	a. Current Tax	112.00	110.00	81.00	222.00	147.00	302.00
	b. Previous Year Tax	-	-	-	-	-	9.08
	b. Deferred Tax	(1.14)	0.88	(0.35)	(0.26)	8.01	9.64
7	Total profit for period	334.66	325.26	240.93	659.93	429.40	880.52
8	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						1.37
	Income tax relating to items that will not be reclassified to profit and loss						
9	Total Income including comprehensive income for the period	334.66	325.26	240.93	659.93	429.40	881.89
10	Details of equity share capital						
	Paid up share capital - Equity share capital (Face value Rs. 1/- per share)	12,287.26	9,788.16	9,788.16	12,287.26	9,788.16	9,788.16
10	Earnings Per Share (Face value of Rs. 1/- each)						
	Basic (in Rs.) (non annualised)	0.03	0.03	0.02	0.05	1.32	0.09
	Diluted (in Rs.) (non annualised)	0.03	0.03	0.02	0.05	0.35	0.09



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SARVESHWAR FOODS LIMITED		
STATEMENT OF CASH FLOWS		
	(in Lakhs)	(in Lakhs)
	As at	As at
	30-Sep-2025	30-Sep-2024
Cash flow from operating activities		
Profit Before tax	881.66	584.41
Adjustment to reconcile profit before tax to net cash flows		
Prior Period Items	0.00	-
OCI	-	
Depreciation / amortization expenses	18.46	18.99
Provision for LA	2.61	2.26
Interest income	(7.13)	(1.67)
Interest on loan	716.93	977.01
Operating profit before working capital changes	1,612.54	1,581.00
Movements in working capital :		
Increase / (Decrease) in other liabilities	10.52	18.05
Increase / (Decrease) in Trade Payable	3,657.72	(935.11)
Increase / (Decrease) in Other Financial Liabilites	1,081.62	4,142.23
(Increase)/ Decrease in trade receivable	(7,441.76)	(4,961.87)
Decrease/(Increase) in Inventory	3,192.70	2,906.66
Decrease/(Increase) in Other Financial Assets	86.62	7.89
Decrease/ (Increase) in other current assets	(738.68)	(2,393.82)
Net cash flow (used in) operations	1,461.29	365.03
Less: Direct taxes paid Including Advance taxes	(29.90)	(43.66)
Net cash flow (used in) operating activities (A)	1,431.39	321.37
Cash flows from investing activities		
Decrease/ (Increase) in other non-current investment	-	
Decrease/ (Increase) in other advances to related Parties	899.20	(1,926.08)
Decrease/ (Increase) in other advances	(155.19)	(81.36)
Sale proceeds from Investments		-
Purchase of fixed assets	(13.06)	(10.34)
Interest received	7.13	1.67
Net cash flow (used in)/ generated from investing activities (B)	738.08	(2,016.11)
Cash flows from financing activities		
Proceeds from Share Issued	14,330.94	2,458.50
Proceeds/ repayments from/ of borrowings	(4,782.54)	216.35
Interest paid on loan	(716.93)	(977.01)
Net cash flow from/ (used in) in financing activities (C)	8,831.46	1,697.83
Net increase/(decrease) in cash and cash equivalents (A + B + C)	11,000.93	3.09
Cash and cash equivalents at the beginning of the year	14.49	13.29
Cash and cash equivalents at the end of the year	11,015.42	16.37



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SARVESHWAR FOODS LIMITED (STANDALONE)
STATEMENT OF ASSETS AND LIABILITIES

	As at 30-Sep-2025	As at 31-Mar-2025
Assets		
Non current assets		
Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	248.51	253.89
(ii) Intangible assets	0.92	0.94
Financial Assets		
Investments	3,154.38	3,154.38
Loans	1,182.06	1,132.22
Deferred Tax Assets (Net)	19.24	19.85
	4,605.10	4,561.28
Current assets		
Inventories	27,282.00	30,474.70
Financial Assets		
Trade receivables	15,926.49	8,483.85
Cash and bank balances	11,015.42	14.49
Loans	783.80	1,577.66
Other Financial Assets	136.44	223.06
Other Current Assets	8,791.55	8,052.87
	63,935.71	48,826.63
Total Assets	68,540.80	53,387.91
Equity and liabilities		
Equity		
Equity Share Capital	12,287.26	9,788.16
Other Equity	26,042.74	13,550.99
	38,330.01	23,339.15
Liabilities		
Non current liabilities		
Financial Liabilities		
Borrowings	359.50	679.84
Long term provisions	-	31.03
	359.50	710.87
Current liabilities		
Financial Liabilities		
Borrowings	10,662.43	15,124.63
Trade payables		
(i) Total Outstanding dues of Micro and Small Enterprises and	-	21.22
(ii) Total Outstanding dues other than Micro and Small Enterprises	13,669.85	9,990.91
Other Financial Liabilities	4,976.89	3,895.27
Short term provisions	34.52	0.89
Other current liabilities	111.52	100.99
Current Tax Liability (Net)	396.08	203.98
	29,851.29	29,337.89
Total Equity & Liabilities	68,540.80	53,387.91



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Notes:

- 1 The above financial results for the quarter & period ended September 30th, 2025 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on 10th November 2025.
- 2 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				Nine Month Ended	For the year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Domestic	15264.87	13,281.62	10,380.46	28546.49	19,949.38	46,215.69
Export	486.40	1,526.10	3,399.03	2,012.50	5,463.47	9,422.82

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

- 3 The Financial Result for the quarter and period ended September 30, 2025 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.
- 4 Figures for the previous quarter/year have been regrouped/reclassified wherever necessary to conform to the current year's presentation.

Place: Jammu
Date: 10th November 2025



Seema Rani
Seema Rani
Director
DIN:08385581

Anil Sharma
Anil Sharma
Managing Director
DIN:07417538

CA Anand Sharda
CA Anand Sharda
Chief Financial Officer
PAN: BIRPS3094L