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 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, 2026 ('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)

KRA & Co. FRN : 020266N

CA Karanjeet Singh
Partner
Membership No.: 543485
UDIN: 26543485QERHKO6614
Place: Jammu
Date: 13-11-2026

SARVESHWAR FOODS LIMITED

Regd. Office : Sarveshwar House, Below Gumat, Jammu (J&K) - 180001
CIN: L15312JK2004PLC002444

Website: www.sarveshwarfoods.com Tel: 91-9123220962

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEARLY ENDED SEPTEMBER 30th, 2026

Sl. No.	Particulars	Half Yearly Ended		Quarter ended			Year Ended
		30.09.2026	30.09.2025	30.09.2026	30.06.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a. Revenue from Operations	31,093.60	30,558.99	15,665.12	15,428.48	15,751.27	66,488.72
	b. Other Income	184.26	100.16	89.52	94.74	49.66	318.18
	Total Income	31,277.86	30,659.15	15,754.64	15,523.22	15,800.93	66,806.90
2	Expenses						
	a. Cost of Material Consumed	14,924.07	6,317.92	5,714.76	9,209.31	2,525.66	31,298.64
	b. Purchase of stock-in-trade	13,685.26	18,622.54	8,125.90	5,559.36	13,530.08	28,593.28
	c. Change in inventories of finished goods, work-in-progress an stock-in-trade	(16.85)	3,192.70	527.86	(544.71)	(1,550.06)	1,839.95
	d. Employee Benefits Expenses	233.28	184.43	127.90	105.38	94.70	426.45
	e. Finance Costs	562.13	716.93	304.18	257.95	351.44	1,159.33
	f. Depreciation and Amortisation Expenses	22.58	18.46	11.41	11.17	9.54	42.42
	g. Other Expenses	997.23	724.48	549.21	448.02	394.03	2,014.96
	Total Expenses	30,407.70	29,777.48	15,361.22	15,046.48	15,355.39	65,375.03
3	Profit before exceptional items and tax	870.16	881.66	393.42	476.74	445.55	1,431.87
4	Exceptional item						
5	Profit before tax	870.16	881.66	393.42	476.74	445.55	1,431.87
6	Tax expense						
	a. Current Tax	218.80	222.00	98.69	120.11	112.00	388.28
	b. Taxation for earlier years	-	-	-	-	-	3.86
	c. Deferred Tax	7.82	(0.26)	1.43	6.39	(1.14)	(4.05)
	Total tax expense	226.62	221.74	100.12	126.50	110.86	388.09
7	Profit after tax	643.54	659.93	293.30	350.24	334.69	1,043.78
8	Other Comprehensive Income	-	-	-	-	-	4.53
9	Total Comprehensive Income	643.54	659.93	293.30	350.24	334.69	1,048.31
10	Paid-up Equity Share Capital (Face value of Rs.1 each)	12,316.26	12,287.26	12,316.26	12,316.26	12,287.26	12,316.26
11	Earnings Per Share (Face value of Rs. 1/- each)						
	Basic (in Rs.) (not annualised)	0.05	0.05	0.02	0.03	0.03	0.09
	Diluted (in Rs.) (not annualised)	0.05	0.05	0.02	0.03	0.03	0.09

SARVESHWAR FOODS LIMITED

STATEMENT OF ASSETS AND LIABILITIES

			As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
		ASSETS		
1		**Non-current assets**		
	a	Property, Plant and Equipment	274.97	253.28
	b	Intangible assets	0.86	0.89
	c	Investments in subsidiaries, associates and joint venture	3,155.38	3,155.38
	d	Financial Assets		
		(i) Loans	1,274.60	1,233.43
	e	Deferred Tax Asset	14.57	22.39
		Total Non-current assets	**4,720.38**	**4,665.37**
2		**Current assets**		
	a	Inventories	30,463.64	30,361.28
	b	Financial assets		
		(i) Current investment	-	-
		(ii) Trade receivables	13,356.29	12,861.07
		(iii) Cash and cash equivalents	114.54	144.38
		(iv) Other financial assets	304.33	212.74
	c	Other current assets	22,112.37	15,516.09
		Total Current assets	**66,351.17**	**59,095.56**
		Total Assets	**71,071.55**	**63,760.93**
		EQUITY AND LIABILITIES		
1		**Equity**		
	a	Share Capital	12,316.26	12,316.26
	b	Other equity	27,105.71	26,539.78
		Total Equity	**39,421.97**	**38,856.04**
2		**Non-current liabilities**		
	a	Financial liabilities - Other financial liabilities	2,349.88	225.45
	b	Long term provisions	13.02	19.81
		Total Non-current liabilities	**2,362.90**	**245.26**
3		**Current liabilities**		
	a	Financial liabilities		
		(i) Short term borrowings	11,004.80	10,502.32
		(ii) Trade payables		
		Total outstanding dues to micro and small enterprises		9.92
		Total outstanding dues to other than micro and small enterprises	12,707.10	11,952.13
		(iii) Other financial liabilities	25.51	20.49
	b	Short term provisions	276.97	152.31
	c	Other current liabilities	5,272.31	2,022.45
		Total Current liabilities	**29,286.68**	**24,659.63**
		Total Equity And Liabilities	**71,071.55**	**63,760.93**

SARVESHWAR FOODS LIMITED

STATEMENT OF CASH FLOWS

	For the Year ended	For the Year ended
	30.09.2026	30.09.2025
	(Unaudited)	(Unaudited)
A. Cash flow from Operating activities		
Profit before tax	870.16	881.66
Adjustments for:		
Depreciation and amortization expense	22.58	18.46
Interest income	(62.31)	(7.13)
Finance expenses	562.13	716.93
Provision for LA		
Other non-cash adjustments (Actuarial gain/loss)	-	-
Operating profit before working capital changes	**1,392.56**	**1,609.92**
Movements in working capital :		
(Increase)/ Decrease in trade receivable	(495.22)	(7,441.76)
Decrease/(Increase) in Inventory	(102.36)	3,192.70
Decrease/(Increase) in Other Financial Assets	(91.59)	86.62
Decrease/ (Increase) in other current assets	(5,910.19)	(738.68)
Increase / (Decrease) in Trade Payable	745.05	3,657.72
Increase / (Decrease) in provision	(10.99)	2.61
Increase / (Decrease) in Other Financial Liabilites	5.02	1,081.62
Increase / (Decrease) in other current liabilities	3,251.26	10.52
Cash generated from operations	**(1,216.46)**	**1,461.27**
Income tax Refund/ (paid) during the year	(89.94)	(29.90)
Net cash from operating activities (A)	**(1,306.40)**	**1,431.37**
B. Cash flow from Investing activities		
Purchase of property, plant and equipment	(44.24)	(13.06)
Sale of property, plant and equipment	-	-
Investment in subsidiary	-	-
Loans and other advances (to)/from related party	(728.67)	744.01
Movement in fixed deposits	9.27	-
Interest income received	62.31	7.13
Net cash from investing activities (B)	**(701.33)**	**738.08**
C. Cash flow from Financing activities		
Net Proceeds (Repayment) of borrowings	2,626.91	(4,782.54)
Proceeds from issue of share warrant/issue of shares (Net of issue expenses)	(77.61)	14,330.94
Finance Cost paid	(562.13)	(716.93)
Net cash from financing activities (C)	**1,987.17**	**8,831.47**
Net increase in cash and cash equivalents (A+B+C)	**(20.56)**	**11,000.92**
Cash and cash equivalents at the beginning of the year	47.48	14.49
Cash and cash equivalents at the end of the year (excluding fixed deposits)	**26.92**	**11,015.41**

SARVESHWAR FOODS LIMITED

Notes:-

1 The above financial results for the quarter and period ended September 30th, 2026 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on 13th November, 2026.

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:

Particulars	Half Yearly Ended		Quarter ended			Year Ended
	30.09.2026	30.09.2025	30.09.2026	30.06.2026	30.09.2025	31.03.2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Domestic	28,963.13	28,546.49	14,496.01	14,467.13	15,264.87	61,731.31
Exports	2130.47	2012.50	1169.11	961.35	486.40	4,757.41

3 The Financial Result for the quarter and period ended September 30th, 2026 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: 13.11.2026

SARVESHWAR FOODS LIMITED

Seema Rani	Harbans Lal	Anil Sharma	Meghna
Director	Director	Managing Director	Chief Financial Officer
DIN:08385581	DIN:08571117	DIN:07417538	PAN:BHRPR1097P

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 Consolidated Unaudited Quarterly 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, 2026 ('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)

    c) Green Point PTE Ltd. (Subsidiary)

    d) Natural Global Foods DMCC (Subsidiary)

    e) Himalayan Ancient Foods Private Limited (Subsidiary)

5. The consolidated quarterly financial results include the financial results/financial information of three Subsidiaries (Natural Global Foods DMCC, Green Point PTE Ltd. & Himalayan Ancient Foods Private Limited), whose financial results/financial information reflects total revenue of Rs. 1885.75 lacs, Rs 4793.25 lacs & Rs 13.01 lacs respectively, total net profit of Rs. 26.83 lacs, Rs. 64.94 lacs & net loss of Rs. 8.36 lacs respectively, for the period ended on that date, as considered in the consolidated quarterly 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.

7. Sarveshwar Foods Limited ("the Company") is exploring opportunities to strengthen and expand its logistics and warehousing capabilities to support its growing business operations across domestic and international markets. The proposed initiative aims to evaluate the development of specialised logistics and warehousing infrastructure for the Company's export, organic and B2B distribution businesses, as well as its agricultural initiatives undertaken in collaboration with various State Governments. In this regard, the Company is exploring various strategic alternatives, including the possibility of establishing a dedicated logistics and warehousing business, with a view to improving operational efficiency, optimising logistics costs, achieving economies of scale and creating additional value for its stakeholders. If considered necessary, the Company may constitute a dedicated Committee for the purpose of evaluating the available opportunities and strategic alternatives in this regard. Upon completion of the evaluation and achievement of the intended objectives, such Committee shall be dissolved. The evaluation is at a preliminary stage, and no final decision has been taken in this regard.This is a voluntary disclosure and not recommended under any guidelines.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)

CA Karanjeet Singh
Partner
Membership No.: 543485
UDIN: 26543485DLPZHY6410
Place: Jammu
Date: 13-11-2026

SARVESHWAR FOODS LIMITED

Regd. Office : Sarveshwar House, Below Gumat, Jammu (J&K) - 180001
CIN: L15312JK2004PLC002444

Website: www.sarveshwarfoods.com Tel: 91-9123220962

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEARLY ENDED SEPTEMBER 30th, 2026

Sl. No.	Particulars	Half Yearly Ended		Quarter ended			Year Ended
		30.09.2026	30.09.2025	30.09.2026	30.06.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	a. Revenue from Operations	71,412.99	63,620.81	35,610.44	35,802.55	33,485.92	1,34,560.14
	b. Other Income	354.60	164.28	159.16	195.43	128.08	498.91
	Total Income	**71,767.59**	**63,785.09**	**35,769.60**	**35,997.98**	**33,614.00**	**1,35,059.05**
2	**Expenses**						
	a. Cost of Material Consumed	18,430.88	14,556.82	4,580.46	13,850.42	6,903.32	50,855.02
	b. Purchase of stock-in-trade	42,731.36	38,077.41	25,104.41	17,626.94	27,406.16	73,952.06
	c. Change in inventories of finished goods, work-in-progress an stock-in-trade	4,841.54	5,769.43	3,071.98	1,769.57	(3,523.33)	(1,501.74)
	d. Employee Benefits Expenses	486.11	336.54	257.55	228.56	171.55	783.18
	e. Depreciation and Amortisation Expenses	79.76	57.88	39.48	40.28	29.05	145.25
	f. Finance Costs	1,311.53	1,498.24	703.23	608.30	748.13	2,650.68
	g. Other Expenses	1,694.75	1,466.00	903.08	791.67	790.81	3,863.56
	Total Expenses	**69,575.92**	**61,762.32**	**34,660.19**	**34,915.73**	**32,525.69**	**1,30,748.01**
3	**Profit before exceptional and extraordinary items and tax (III-IV)**	**2,191.67**	**2,022.77**	**1,109.42**	**1,082.25**	**1,088.31**	**4,311.04**
4	Exceptional item						
5	**Total profit before share of profit of associates and joint ventures**	**2,191.67**	**2,022.77**	**1,109.42**	**1,082.25**	**1,088.31**	**4,311.04**
6	Share of profit/(loss) of associates and joint ventures accounted for using equity method		-			-	-
	Profit before tax (VII-VIII)	**2,191.67**	**2,022.77**	**1,109.42**	**1,082.25**	**1,088.31**	**4,311.04**
7	**Tax expense**						
	a. Current Tax	531.00	502.00	272.44	258.56	268.00	1,101.23
	b. Previous Year Tax	-	-	-	-	-	12.99
	c. Deferred Tax	(0.07)	(4.37)	(1.73)	1.66	(2.48)	15.13
8	**Total profit for period**	**1,660.73**	**1,525.14**	**838.70**	**822.03**	**822.79**	**3,181.69**
9	Other Comprehensive Income	4.99	10.15	4.60	0.38	10.12	37.48
10	**Total Income including comprehensive income for the period**	**1,665.72**	**1,535.30**	**843.30**	**822.41**	**832.91**	**3,219.17**
11	**Total profit or loss, attributable to :**						
	Profit attributable to owners of parent	1,659.23	1,531.98	837.83	821.40	831.85	3,178.89
	Total profit attributable to non-controlling interests	1.50	3.32	0.87	0.63	1.06	2.80
12	**Total comprehensive income for the period attributable to :**						
	Comprehensive Income attributable to owners of parent	1,664.21	1,531.98	842.43	821.78	831.85	3,216.37
	Total Comprehensive Income attributable to non-controlling interests	1.50	3.32	0.87	0.63	1.06	2.80
13	**Details of equity share capital**						
	Paid up share capital - Equity share capital	12,316.26	12,287.26	12,316.26	12,316.26	12,287.26	12,316.26
14	**Earnings Per Share (Face value of Rs. 1/- each)**						
	Basic (in Rs.) (non annualised)	0.13	0.12	0.07	0.07	0.07	0.29
	Diluted (in Rs.) (non annualised)	0.13	0.12	0.07	0.07	0.07	0.29

SARVESHWAR FOODS LIMITED

Seema

Jaiswal

STATEMENT OF ASSETS AND LIABILITIES

			As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
	ASSETS			
1	Non-current assets			
	a	Property, Plant and Equipment	676.33	651.58
	b	Right of use Asset	654.92	667.49
	c	Intangible assets	0.86	0.89
	d	Deferred Tax Asset	21.65	-
		Total Non-current assets	**1,353.76**	**1,319.96**
2	Current assets			
	a	Inventories	51,376.98	54,475.61
	b	Financial assets		
		(i) Trade receivables	41,888.80	33,634.23
		(ii) Cash and cash equivalents	907.08	506.17
		(iii) Other financial assets	284.03	269.36
	c	Other current assets	28,445.94	18,674.78
		Total Current assets	**1,22,902.83**	**1,07,560.16**
		Total Assets	**1,24,256.59**	**1,08,880.12**
		EQUITY AND LIABILITIES		
1	Equity			
	a	Share Capital	12,316.26	12,316.26
	b	Other equity	36,992.22	35,406.40
	c	Non Controlling Interest	32.08	29.95
		Total Equity	**49,340.56**	**47,752.61**
2	Non-current liabilities			
	a	Financial liabilities - Other financial liabilities		
		Long term Borrowing	4,746.49	484.76
		Lease Liability	141.25	126.32
	b	Deferred Tax Liability	85.23	63.62
	c	Long term provisions	30.53	27.16
		Total Non-current liabilities	**5,003.50**	**701.86**
3	Current liabilities			
	a	Financial liabilities		
		(i) Short term borrowings	25,599.85	24,575.40
		(ii) Lease Liability	-	14.45
		(iii) Trade payables		
		Total outstanding dues to micro and small enterprises	-	19.49
		Total outstanding dues to other than micro and small enterprises	35,990.62	32,190.32
		(iv) Other financial liabilities	206.21	191.30
	b	Short term provisions	923.70	627.58
	c	Other current liabilities	7,192.16	2,807.12
		Total Current liabilities	**69,912.53**	**60,425.65**
		Total Equity And Liabilities	**1,24,256.59**	**1,08,880.12**

SARVESHWAR FOODS LIMITED

Seema

Ipsa Gulati

Ipsa Gulati

STATEMENT OF CASH FLOWS

	For the Period ended	For the Period ended
	30.09.2026	30.09.2025
	(Unaudited)	(Unaudited)
A. Cash flow from Operating activities		
Profit before tax	2,191.67	2,022.77
Adjustments for:		
Depreciation and amortization expense	79.76	57.88
Interest income	(63.79)	(8.60)
Finance expenses	1,311.53	1,495.92
Impact on conversion of associate to subsidiary	-	
Other non-cash adjustments (OCI)	3.96	16.11
Operating profit before working capital changes	**3,523.11**	**3,584.08**
Movements in working capital :		
(Increase)/ Decrease in trade receivable	(8,254.56)	(12,926.51)
Decrease/(Increase) in Inventory	3,098.63	5,769.42
Decrease/(Increase) in Other Financial Assets	(28.06)	85.96
Decrease/ (Increase) in other current assets	(6,334.95)	(1,330.31)
Increase / (Decrease) in Trade Payable	3,780.80	6,804.82
Increase / (Decrease) in provision	9.27	-
Increase / (Decrease) in Other Financial Liabilites	14.91	(1,141.43)
Increase / (Decrease) in other current liabilities	2,073.57	(32.97)
Cash generated from operations	**(2,117.28)**	**813.06**
Income tax Refund/ (paid) during the year	(239.76)	(80.90)
Net cash from operating activities (A)	**(2,357.04)**	**732.16**
B. Cash flow from Investing activities		
Purchase of property, plant and equipment	(92.03)	(21.33)
Sale of property, plant and equipment	0.12	0.15
Payment of lease liability	-	
Loans and other advances (to)/from related party	108.72	1,302.50
Movement in fixed deposit	(391.40)	
Other income received	63.79	8.60
Net cash from investing activities (B)	**(310.79)**	**1,289.92**
C. Cash flow from Financing activities		
Net Proceeds (Repayment) of borrowings	4,066.48	(3,808.85)
Proceeds from issue of share warrant/issue of shares (Net of issue expenses)	(77.61)	14,330.94
Finance Cost paid	(1,311.53)	(1,495.92)
Net cash from financing activities (C)	**2,677.34**	**9,026.17**
Net increase in cash and cash equivalents (A+B+C)	**9.51**	**11,048.25**
Cash and cash equivalents at the beginning of the year	**365.40**	**128.43**
Cash and cash equivalents at the end of the year (excluding fixed deposits)	**374.92**	**11,176.67**

SARVESHWAR FOODS LIMITED

Seema

Jpurbandal

Notes:-

1 The above financial results for the quarter and period ended September 30th, 2026 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on November 13th, 2026.

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:

Particulars	Half Yearly Ended		Quarter ended			Year Ended
	30.09.2026	30.09.2025	30.09.2026	30.06.2026	30.09.2025	31.03.2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Domestic	62,049.79	58,068.65	30,873.87	31,175.93	28,026.28	1,20,176.20
Export	9,363.20	5,552.16	4,736.57	4,626.63	5,459.64	14,383.94

3 The Financial Result for the quarter and period ended September 30th, 2026 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.

5 Evaluation of Strategic Alternatives for Logistics and Warehousing Activities

The Company is evaluating strategic alternatives for strengthening and expanding its logistics and warehousing capabilities in view of its proposed growth in branded exports, organic products, B2B distribution and agricultural initiatives undertaken in collaboration with State Governments.

In this regard, the Company proposes to constitute a Board Committee to evaluate the feasibility of establishing a specialised logistics and warehousing business, including domestic and international operations, to enhance operational efficiency, achieve economies of scale, support business expansion and explore potential value creation through third-party services.

The Committee shall evaluate the operational, financial, legal, tax and regulatory implications of the available alternatives and submit its recommendations to the Board within 90 days of its constitution.

The evaluation is at a preliminary stage and no decision has been taken regarding any restructuring, transfer or disposal of business or assets. Accordingly, no assets or liabilities have been classified as held for sale, no provision has been recognised and there is no impact on the segment information presented in these financial results.

Place: Jammu
Date: 13.11.2026

SARVESHWAR FOODS LIMITED

Seema Rani	Harbans Lal	Anil Sharma	Megha
Director	Director	Managing Director	Chief Financial Officer
DIN:08385581	DIN:08571117	DIN:07417538	PAN:BHRPR1097P