SWOJAS FOODS LIMITED
(FORMERLY KNOWN AS SWOJAS ENERGY FOODS LIMITED)
REGISTERED OFFICE: OFFICE NO. A/1-905, PALLADIUM, NR. ORCHID WOOD, OPP. DIVYABHASKAR, CORPORATE ROAD, MAKARBA, AHMEDABAD - 380051, GUJARAT, INDIA
EMAIL: SWOJASENERGYFOODSLTD@GMAIL.COM
CONTACT NO. 079 45858681, WEBSITE: WWW.SEFL.CO.IN
CIN: L46201GJ1993PLC172447

Date: 03.11.2026

To,
The Listing Department,
Bombay Stock Exchange Limited
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai-400023

Sub: Outcome of Meeting of the Board of Directors held on Tuesday, 03rd November, 2026:

Ref: BSE Script Code 530217, ISIN: INE295B01016

With reference to the captioned subject and pursuance to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, this is to inform you that the Meeting of the Board of directors was held on **Tuesday, 03rd November, 2026**:

The outcomes of Board meeting are as under:

1. Approved the Unaudited Financial Results (Standalone) of the Company for the quarter and half year ended 30th September, 2026, as recommended by the Audit Committee.

   Further, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of the unaudited financial results for the quarter and half year ended 30th September, 2026 along with the Limited Review Report is enclosed herewith.

The Board meeting was commenced on 02:00 P. M. and concluded at 02:35 P. M.

We request you to take the above information on record.

Thanking You,

Yours faithfully

For, SWOJAS FOODS LIMITED
(Formerly Known as Swojas Energy Foods Limited)

PARTHRAJSINH HARSHADSINH RANA
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Date: 2026.11.03 14:52:03 +05'30'

PARTHRAJSINH HARSHADSINH RANA
MANAGING DIRECTOR AND CFO
DIN: 06422789

Encl. as above

SWOJAS FOODS LIMITED

(Formerly Known as Swojas Energy Foods Limited)

Registered & Corporate Office - Office No. A/1-905, Palladium, Nr. Orchid Wood, OPP. Divyabhaskar, Corporate Road, Makarba, Jivraj Park, Ahmedabad, Gujarat, India, 380051

Email: swojasenergyfoodsltd@gmail.com, website: www.sefl.co.in

CIN: L46201GJ1993PLC172447

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. in lacs except Per share data)

		Quarter ended			Half Year Ended		Year Ended
Sr No	Particulars	30-Sep-26	30-Jun-26	30-Sep-25	30 -Sep- 2026 (Year to date for Current Period)	30 - Sep - 2025 (Year to date for Previous Period)	31-Mar-26
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	**Income**						
	Revenue from Operations	2,625.96	3455.61	3,525.29	6,081.57	6,667.65	14614.68
	Other Income	3.78	0.89	0.00	4.67	3.26	3.26
	Total Income	**2,629.74**	**3,456.50**	**3,525.29**	**6,086.23**	**6,670.91**	**14,617.93**
2	**Expenses**						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	3,167.36	3706.63	3894.84	6873.99	7091.50	16608.08
	c. Changes in inventories of finished goods, work-in-progress e,. stock-in-trade	(573.28)	(281.58)	(432.63)	(854.86)	(545.90)	(2282.22)
	d. Employee benefits expenses	3.01	3.33	3.85	6.34	6.20	21.95
	e. Finance Cost	-	-	-	0.00	2.25	2.25
	f. Depreciation. Amortisation e, Impairment	0.05	0.05	0.08	0.10	0.11	0.27
	g. Operating and Other expenses	9.31	14.82	11.71	24.13	38.42	119.82
	Total Expenses	**2,606.44**	**3,443.25**	**3,477.84**	**6,049.69**	**6,592.58**	**14,470.16**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	**23.30**	**13.25**	**47.44**	**36.54**	**78.32**	**147.77**
4	Exceptional Items	-	-	-	-	-	
5	**Profit/(Loss) before tax (3+4)**	**23.30**	**13.25**	**47.44**	**36.54**	**78.32**	**147.77**
6	**Tax Expenses**						
	(a) Current Tax	5.50	3.71	10.97	9.21	19.73	43.78
	(b) Deferred Tax	(0.08)	-	-	(0.08)	-	0.03
	(c) Prior period Income Tax Expense (Short / Excess)	-	-	-	-	-	15.03
	Total Tax Expenses	**5.42**	**3.71**	**10.97**	**9.13**	**19.73**	**58.83**
7	**Net Profit/(Loss) after tax for the period from continuing Operations (5-6)**	**17.88**	**9.53**	**36.47**	**27.41**	**58.60**	**88.94**
8	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
9	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
10	**Net Profit/(Loss) from Discontinuing operations after Tax (8-9)**	-	-	-	-	-	-
11	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	-	-	-	-	-	-
12	**Net Profit (Loss) for the period (7+10+11)**	**17.88**	**9.53**	**36.47**	**27.41**	**58.60**	**88.94**
13	**Other comprehensive income, net of income tax**						
	a) i) Amount of item that will not be reclassifed to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassifed to profit or loss	-	-	-	-	-	-
	b) i) item that will be reclassifed to profit or loss	-	-	-	-	-	-
	ii) income tax relating to items that will be reclassifed to profit or loss	-	-	-	-	-	-
	Total other comperhensive income,net of income tax	-	-	-	-	-	-
14	**Total Comprehensive income for the period**	**17.88**	**9.53**	**36.47**	**27.41**	**58.60**	**88.94**
15	**Details of equity share capital**						
	Paid-up Equity Share Capital	4,828.83	4,264.72	309.63	4,828.83	309.63	3,866.27
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
16	**Details of debt securities**						
	Paid -Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
17	**Reserve excluding revaluation reserves as per balance sheet of previous accounting year**	-	-	-	-	-	(1,866.22)
18	**Debenture Redemption reserve**	-	-	-	-	-	-
19	**Earning per Share**						
i	**Earning per Share for Continuing Operations**						
	Basic Earning (Loss) per share from Continuing operations	0.00	0.02	0.12	0.01	0.19	0.28
	Diluted Earning (Loss) per share from Continuing operations	0.00	0.02	0.12	0.01	0.19	0.28
ii	**Earning per Share for discontinuing Operations**						
	Basic Earning (Loss) per share from discontinuing operations	-	-		-		-
	Diluted Earning (Loss) per share from discontinuing operations	-	-		-		-
iii	**Earnings per Equity Share**						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.00	0.02	0.12	0.01	0.19	0.28
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.00	0.02	0.12	0.01	0.19	0.28

Note:	
1	The above unaudited financial results for the quarter and half-year ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 3 November 2026.
2	The previous periods figures have been regrouped whereever necessary.
3	The statutory auditors of the Company have carried out a limited review of the above financial results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
4	These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules, as amended, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
5	The Company has received in-principle approval from BSE Limited for the issuance of up to 4,84,84,500 convertible warrants at ₹16.50 per warrant, each convertible into one equity share of face value ₹10 at a premium of ₹6.50 per share. Of these, 2,59,84,500 warrants have been subscribed. During the quarter ended 30 September 2026, 56,41,162 warrants were converted into an equivalent number of equity shares. The shares so allotted have been considered in the computation of earnings per share from their respective dates of allotment.
6	The impact of outstanding convertible warrants on diluted earnings per share has been evaluated in accordance with Ind AS 33 – Earnings per Share. Warrants determined to be anti-dilutive have been excluded from the computation of diluted EPS. We have attached an Additional Disclosure for the Statement on Utilization of proceeds.
7	The Company operates in a single reportable business segment and a single geographical segment, namely India. Accordingly, no separate segment-wise financial information is presented under Ind AS 108 – Operating Segments.
8.	Working Capital: The Company has experienced significant movements in inventories, trade receivables and trade payables during the half-year ended 30 September 2026. These movements primarily relate to the Company's business operations and working capital requirements.

For and on Behalf of the Board of Swojas Foods Limited

(Formerly Known as Swojas Energy Foods Limited)

PARTHRAJSINH HARSHADSINH RANA

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Date: 2026.11.03 14:36:45 +05'30'

Parthrajsinh Harshadsinh Rana
Managing Director and CFO
(DIN: 06422789)

Place: Ahmedabad
Date: 03/11/2026

Additional Disclosure

Statement on Utilisation of proceeds from Preferential Issue of Convertible Equity Share Warrants ("Warrants") issue : -

Pursuant to the issue of Preferential Issue of Convertible Equity Share Warrants ("Warrants"), the Company has received proceeds from the Warrant issue from the allottees. The utilisation of such funds as of 30/09/2026 is detailed below:

Particulars				Amount (₹ in Lakhs)
	Total	**31-03-26**	**30-06-26**	**30-09-26**
Total proceeds from the Warrants Issue	**3,215.91**	**2,024.74**	**493.08**	**698.09**
Utilised for:				
- Working Capital Requirements	3,175.40	2,001.70	487.87	685.83
- Capital Expenditure				
- Repayment of Borrowings				
- General Corporate Purposes	40.51	23.04	5.21	12.26
- Others (specify)				
Total Utilised	**3,215.91**	**2,024.74**	**493.08**	**698.09**
Unutilised Balance	**-**	**-**	**-**	**-**

Note: The balance amount, if any, remains invested in short-term fixed deposits or bank balances, pending deployment for approved purposes.

Note : The Company confirms that the utilisation is in accordance with the objects stated in the offer documents/resolutions passed for the issue of Warrants. Utilisation has been reviewed by the Audit Committee.

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Email: swojasenergyfoodsltd@gmail.com, website: www.sefl.co.in

CIN: L46201GJ1993PLC172447

UNAUDITED BALANCE SHEET AS AT 30TH SEPTEMBER, 2026

(Rs. In Lacs)

	Particulars	As at 30-09-2026 Un-Audited	As at 31-03-2026 Audited
1	**Assets**		
A	**Non-Current Assets**		
	(a) Property, Plant and Equipment	0.34	0.44
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	239.20	0.50
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	0.06	-
	(j) Other non-current assets	-	-
	Total (A)	**239.59**	**0.94**
B	**Current assets**		
	(a) Inventories	3,525.16	2,670.30
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	1,591.91	120.27
	(iii) Cash and cash equivalents	77.96	19.08
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others	0.94	0.94
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	15.65	9.22
	Total (B)	**5,211.62**	**2,819.80**
	Total Assets (A+B)	**5,451.21**	**2,820.74**
2	**EQUITY AND LIABILITIES**		
A	**EQUITY**		
	(a) Equity Share capital	4,828.83	3,866.27
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity	(855.96)	(1,111.98)
	Total (A)	**3,972.87**	**2,754.28**
B	**LIABILITIES**		
B1	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	0.02
	(d) Other non-current liabilities	-	-
	Total (B1)	**-**	**0.02**
B2	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	1,419.92	13.64
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	3.93	7.52
	(c) Provisions	1.50	1.50
	(d) Current Tax Liabilities (Net)	52.99	43.78
	Total (B2)	**1,478.34**	**66.43**
	Total Equity and Liabilities (A+B1+B2)	**5,451.21**	**2,820.74**

Place : Ahmedabad
Date : 03/11/2026

For, Swojas Foods Limited
(Formerly Known as Swojas Energy Foods Limited)

PARTHRAJSINH HARSHADSINH RANA

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Date: 2026.11.03 14:37:10 +05'30'

Parthrajsinh Harshadsinh Rana
Managing Director and CFO
(DIN: 06422789)

SWOJAS FOODS LIMITED

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Email: swojasenergyfoodsltd@gmail.com, website: www.sefl.co.in
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STATEMENT OF UNAUDITED CASH FLOWS FOR THE PERIOD ENDED 30th September, 2026

(Amount in Lacs)

Particulars	30-09-26 (unaudited)		30-09-25 (unaudited)	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax for the year		36.54		78.32
Adjustments for :				
Depreciation	0.10		0.11	
		0.10		0.11
Operating Profit before Working Capital change		36.64		78.44
Adjustments for :				
Decrease/(Increase) in Inventories	(854.86)		(545.90)	
Decrease/(Increase) in Trade Receivable	(1,471.64)		247.43	
(Decrease)/Increase in Current Tax Liabilities (Net)	9.21		19.72	
Decrease/(Increase) in Other non-current assets	-		-	
Decrease/(Increase) in Other Non-current financial Assets	(238.70)		108.54	
(Increase)/Decrease in Other Current Assets	(6.43)		9.23	
Increase/(Decrease) in Trade Payables	1,406.28		236.91	
Increase/(Decrease) in Other Current Liabilities	(3.58)		(2.15)	
Increase/(Decrease) in Short Term Provisions	-	(1,159.72)	(3.50)	70.27
Cash Generated From Operations		(1,123.08)		148.71
Income Tax		(9.21)		(19.73)
NET CASH FROM OPERATING ACTIVITIES Total (A)		(1,132.29)		128.98
CASH FLOW FROM INVESTING ACTIVITIES				
Changes in Investment in Fixed Deposits	-		-	
Non Current Investment	-		-	
Purchase of Fixed Assets	-		(0.71)	
Interest Received	-		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		-		(0.71)
CASH FLOW FROM FINANCING ACTIVITIES				
Instruments entirely equity in nature	-		-	
Warrant Converted into Equity Shares (including Premium)	1,191.18			
Change in Other Non current Financial Liabilities	-		(114.04)	
Other Non-Current Assets	-		-	
Long Term Loans & Advances	-		-	
NET CASH FROM FINANCING ACTIVITIES Total (C)		1,191.18		(114.04)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		58.88		14.23
Cash and Cash Equivalents -- Opening Balance		19.08		28.02
Cash and Cash Equivalents -- Closing Balance		77.96		42.24
		(0.00)		0.00
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

Place : Ahmedabad
Date : 03/11/2026

For & on behalf of the Board,
SWOJAS FOODS LIMITED
(Formerly Known as Swojas Energy Foods Limited)

PARTHRAJSINH HARSHADSINH RANA
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Date: 2026.11.03 14:37:19 +05'30'

Parthrajsinh Harshadsinh Rana
Managing Director and CFO
(DIN: 06422789)

Limited Review Report

To,
Board of Directors of Swojas Foods Limited
(Formerly Known as Swojas Energy Foods Limited)

We have reviewed the accompanying statement of unaudited financial results of **SWOJAS FOODS LIMITED** *(Formerly Known as Swojas Energy Foods Limited)* for the quarter ended 30th September 2026 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended September 30, 2026" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting (Ind As 34), 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 the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. 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.

Based on our review conducted as 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind As') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 03/11/2026
Place : Ahmedabad

For, **V S S B & Associates**
Chartered Accountants
Firm No. 121356W

V S S B & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN 121356W PARTNER

(Vishves A. Shah)
Partner
M. No. 109944
UDIN: 26109944TWXEVI7001

HEAD OFFICE: A/912, 9th Floor, Ratnaakar Nine Square, Opp. ITC Narmada Hotel, Vastrapur, Ahmedabad – 380015, GJ
(o) 079 2754 1783 (m) +91 93777 71182 (e) cavishves@gmail.com / cashridhar@gmail.com

Certificate regarding Utilization of Proceeds from Preferential Issue of Convertible Equity Shares (Warrants)

At the request of **SWOJAS FOODS LIMITED** (CIN: L46201GJ1993PLC172447), having its registered & Corporate Office at A/1-905, Palladium, NR. Orchid Wood, OPP.Divyabhaskar, Corporate Road, Makarba, Jivraj Park, Ahmedabad, Gujarat, India, 380051 . We, **V S S B & Associates,** Chartered Accountants, have examined the books of accounts and relevant records and document of the company produced for our verification in relation to utilization of funds by Preferential issue of convertible Equity Share Warrants ("Warrants")

We certify that the company has received total proceeds from Warrants of Rs. 3215.91 Lakhs till 30/09/2026 and utilization of the same is as follows:-

(Rs. In Lakhs)

Sr. No.	Object as disclosed in the Offer Document	Modified Object, if any	Original Allocation	*Modified allocation, if any	Funds Received till 30/09/2026 (A)	Funds Utilised till 31/12/2025 (B1)	Funds Utilised till 31/03/2026 (B2)	Funds Utilised till 30/06/2026 (B3)	Funds Utilised till 30/09/2026 (B4)	Total (B1+B2+B3) (C)	Amount of Deviation/Variation for the quarter according to applicable object	Unutilized Amount (A-C)	Remarks
1	Working capital - up to 80% of the proceeds will be utilized for working capital for ensuring that the company is left with sufficient balance to overcome its Short-term and Long-term working capital needs.	Not Applicable	6,399.95	3,429.95	3,175.40	1,025.94	975.76	487.87	685.83	3,175.40	Nil	0.00	Since some of the warrants offered by the company remained unsubscribe, there is category wise variation between projected allocation of funds and the actual allocation of funds
2	General Corporate Purposes: up to 20% of the proceeds will be utilized for general corporate purposes, which includes, inter alia, meeting ongoing general corporate exigencies and contingencies, expenses of the Company as applicable in such manner and proportion as may be decided by the Board from time to time, and/or any other general purposes as may be permissible under applicable laws.	Not Applicable	1,599.99	857.49	40.51	-	23.04	5.21	12.26	40.51	Nil	0.00	
Total		**-**	**7,999.94**	**4,287.44**	**3,215.91**	**1,025.94**	**998.80**	**493.08**	**698.09**	**3,215.91**	**-**	**0.00**	

Note: 1. The balance amount, if any, remains invested in short-term fixed deposits or bank balances, pending deployment for approved purposes.
Note: 2. The Company confirms that the utilisation is in accordance with the objects stated in the offer documents/resolutions passed for the issue of Equity Shares. Utilisation has been reviewed by the Audit Committee.

*Note: 3
During the reporting period, 56,41,162 warrants were converted into equity share capital, and the Company has received the full exercise consideration against such converted shares.

The Company has originally issued 4,84,84,500 Convertible Equity Warrants of face value of INR 10/- each at a price of INR 16.50/- each [including a premium of INR 6.50/- per Warrant] aggregating upto INR 79,99,94,250/-

However, Investors has subscribed for 2,59,84,500 each Warrant convertible into 1 Equity Share of the Face Value of Rs. 10/- each on a preferential basis, for cash, at an Issue Price of Rs. 16.50/- each [including a premium of INR 6.50/- per Warrant aggregating to an amount of INR 42,87,44,250/-.

For, **V S S B & Associates**
Chartered Accountants
Firm No. 121356W

(Vishves A. Shah)
Partner
M. No. 109944
UDIN:26109944DFHCZX4532

V S S B & ASSOCIATES CHARTERED ACCOUNTANTS FRN 121356W PARTNER

Date: 03/11/2026
Place: Ahmedabad

HEAD OFFICE: A/912, 9th Floor, Ratnaakar Nine Square, Opp. ITC Narmada Hotel, Vastrapur, Ahmedabad – 380015, GJ
(o) 079 2754 1783 (m) +91 93777 71182 (e) cavishves@gmail.com / cashridhar@gmail.com