	Danica	Standalone	f INR	(INR IN LAKHS)	Standalone find in the real ended 31st March,	Concellidated		
	Half Year Ended	Ended	Year	Year Ended	Six Months Ended	Ended	Year Ended	nded ©
Particulars	31-Mar-18	30-San-17	31 Mar 10	34 Mar 17				
1. Income from Operations		an order	OT Mar TO	/T.IPIAL.TC	91-JPM-TC	30-Sep-17	31-Mar-18	31-Mar-17
(a) Net Sales/ Income from	0770 73	1000						
(b) Other operating income	20.05	106.41	176.46	20700.20	22416.58	25/10.44	48127.02	41784.53
Total income from Operations	8700 77	13000 30	2400040	0.04	02.03	228.44	290,49	204.40
	- 14	2000	21000.10	***************************************	224/8.03	25938.88	48417.51	41988.93
2. Expenses								
(a) Cost of Raw Material consumed	4693.94	8577.10	13271.04	10562.60	12147.63	14288 20	26435 83	2/211 27
(b) Purchase of Stock-in-Trade	6721.34	4274.70	10996.04	7908.60	1276927	10580 83	2225010	105/007
(c) Changes in inventories of Finished Goods, Work-in-progress						1000000	2330.10	10348.87
alla stock-III-ti ade	-4159.61	-1846.04	-6005.65	-1649.95	-5792.19	-2314.55	-8106.74	-7029.87
(e) Depreciation and Amortization	105.33	100.64	205.97	248.26	192.60	156.27	348.87	396.85
expense	51.12	39.57	90.69	90.65	133.41	119.61	253.02	770 57
(f) Finance Cost	335.35	371.48	706.83	819.04	1009.98	1012 56	2022.02	107777
(g) Other expenses	555.07	519.24	1074.31	1244.63	1051.18	888.56	1939 74	1025 53
Total Expenses	8302.54	12036.69	20339.23	19223.78	21511.87	24731.48	46243.35	40206.05
3. Profit/(Loss) from operations before other income and exceptional items (1-2)	488.23	972.70	1460.93	1577.06	966.76	1207.40	2174.16	1782.88
4. Profit from ordinary activities before tax and exceptional items (3+4)	488.23	972.70	1460.93	1577.06	966.76	1207.40	2174.16	1782.88
5. Profit from ordinary activities after finance costs but before exceptional items	488.23	972.70	1460.93	1577.06	966 76	120740	217/16	703 00
6. Exceptional Items		•			200.70	1407.40	21/4.10	1/82.88
7. Profit from ordinary activities before tax	488.23	972.70	1460.93	1577.06	966.76	120740	2174.16	
8. Tax expense- Income Tax	60.71	338.01	398.72	424.25	106 90	417.09	00.663	00.2071
Deferred Tax (Asset)/Liability	7.99	-1.31	6.68	4.16	0.25	22 63	343.99	489.34
9. Net profit from ordinary activities after tax	419.53	636.00	1055 53	1156 07	050 63	702.04	00.2	18./-
10. Extraordinary Items (Net of tax expense)	L				00000	70.40	00:7001	1301.35
11. Net profit for the period	419.53	636.00	1055.53	1156.97	859.62	792.94	1652.56	1301 35
12. Share of profit of associates							**************************************	COLTOOT

	(a) Diluted	(a) Basic	extraordinary items) (of Rs.10/-each)	(a) Diluted	(a) Basic	extraordinary items) (of Rs.10/-each)	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(Face value of Rs. 10 each)	interest and share of profit of associates	13. Minority Interest
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2.24	2.24		2.24	2.24		2,788.43	2456.72	419.53	
	3.51	3.51		3.51	3.51			1810.00	636.00	e.
	5.74	5.74		5.74	5.74		2,788.43	2456.72	1055.53	a-
	6.39	6.39		6.39	6.39		2550.67	1810.00	1156.97	· ·
	4.60	4.60		4.60	4.60		3007.58	2456.72	858.93	0.69
T00	4 38	4.38		4.38	4.38			1810.00	791.78	1.16
0.70	000	8.98		8.98	8.98	3007.30	3007 58	2456.72	1650.72	1.84
/.19	1	7.19		7.19	7.19	2010.73	261072	1810.00	1300 11	1.24

Notes:

- 31st of March, 2018. Consolidated Audited Financial Statements audited by M/s. KRA & Co, Chartered Accountants for the Half Year and the year ended The Audit Committee and the Board of Directors at its meeting held on 26th of May, 2018 reviewed and approved the Standalone &
- 2 The Consolidated Financial statements have been prepared Limited, Himalayan Bio Organic Foods Private Limited and Natural Global Foods DMCC. Audited Financial Statements of the "Sarveshwar Foods Limited" ('the Company') and its subsidiaries i.e Sarveshwar Overseas in accordance with applicable Accounting Standards, based on the
- Ş Statements). The Consolidated financial results as given above have been prepared as per Accounting Standard-21 (Consolidated Financial
- Based rice is the only business segment, the disclosure requirement primary segment and the geographic segment has on guiding principles given in AS-17 been considered as the secondary segment. As the processing and trading of "Segment Reporting", the business segment has been considered as the for primary business segment is not applicable.

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

Particulars	Si	Standalone	(INR In Lakhs)	
	Half Year ended on	ended on	Year ended on	ded on
	31-Mar-18	30-Sept-17	31-Mar-18	31-Mar-17
Domestic	7738.07	11235.79	19100.03	17537.11
Export	1032.65	1667.19	2699.84	3263.73

Particulars	Co	Consolidated		
	Half Year ended on	ended on	Year ended	ded on
	31-Mar-18	30-Sept-17	31-Mar-18	31-Mar-17
Domestic	20675.66	23666.35	44632.51	37611.31
Export	1740.92	2044.09	3785.00	4377.61



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

5

premium of Rs. 75/- per share. The details of utilization of IPO The Equity Shares of the company were listed on Emerge Platform of National Stock Exchange of India Limited (NSE Emerge) w.e.f. 15/03/2018. Pursuant to Initial Public offering (IPO), 64,67 ,200 Equity Shares of Face Value of Rs 10/- each were allotted at a proceeds are as follows:

Objects of the Issue	Amount (In Lakhs)	Utilised upto 31/03/2018	Pending Utilisation
Part Finance of Long term working Capital	3000.00	0 1000.00	2000.00
Investment in our subsidiary Himalayan Bio	1500.00	0	1500.00
Organics Pvt. Limited			
General Corporate Purpose	392.10	-	392.10
Issue Expenses	605.00	0 502.78	
Total	5497.10	1	3994.32

0 Securities Premium Account. IPO related expenses aggregating to Rs. 502.78 Lacs incurred during the financial year 2017-18 have been adjusted against

7 The Financial Results for the half year ended 31st March, 2018 is the balancing figure between audited result in respect of full financial year and published year to date figure of half year ended 30th September, 2017.

00 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with Section 133 of the Companies Act, The Financial Result for the Half Year and year ended March 31, 2018 is being prepared in accordance with the Regulation 33 of the 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

9 not provided as they are not available. The Equity Shares of the company being listed w.e.f. 15/03/2018, so the corresponding figures for half year ended 31/03/2017 are

10. The unutilized amount of IPO proceeds will be utilized in the current financial year.

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

For and on behalf of the Board of Directors

Place: Jammu Dated: 26/05/2018

MANAGING DIRECTOR
DIN: 02715232

		Standa	alone	Conso	(INR In Lakhs)
Sr. No.	Particulars	As at 31-March -18	As at 31-March -17	As at 31-March -18	As at 31-March -17
A	EQUITY AND LIABILITIES				
1.	Shareholders' Funds				
	(a) Equity Share Capital	2456.72	1810.00	2456.72	1810.00
	(b) Preference Share Capital		27.50 EA	2200.00	2200.00
	(c) Reserves & Surplus	8191.23	2788.43	8981.31	2987.12
	(d) Money received against share warrants	-	<u>=</u> :		
	Sub Total: Shareholders Funds	10647.95	4598.43	13638.03	6997.12
2.	Share Application Money Pending Allotment			_	
3.	Minority Interest*	-	<u> </u>	18.77	16.93
4.	Non Current Liabilities			10.77	10.93
	(a) Long-term borrowings	S#4	14.67	101.88	559.69
7	(b) Deferred tax Liability (net)		72	101.00	339.09
	(c) Other Long term liabilities	10.50	96.13		
	(d) Long-term provisions	2			100
	Sub Total: Non-Current Liabilities	10.50	110.80	101.88	559.69
5.	Current liabilities				
	(a) Short Term Borrowings	6018.44	7411.28	17811.58	17537.34
	(b) Trade payables	2387.31	3065.61	9669.32	6270.44
	(c) Other current liabilities	205.26	228.32	710.50	935.21
	(d) Short-term provisions	43.72	159.13	118.99	184.79
	Sub Total: Current Liabilities	8654.73	10874.35	28310.39	24927.78
	TOTAL-EQUITY & LIABILITIES	19313.17	<u>15583.57</u>	42069.07	32501.52



(9)

		*			(INR In Lakhs)
		Stand	alone	Consol	idated
Sr. No.	Particulars	As at 31-March -18	As at 31-March -17	As at 31-March -18	As at 31-March -17
В	ASSETS				
1.	Non Current assets				
	(a) Fixed assets	- E	2	-	
	(i)Tangible assets	455.53	514.91	2366.87	2512.63
	(ii) Intangible assets	2	1 2	1 ₩3	
	(iii) Capital Work in Progress	5	9.90	Marie Marie	9.90
	(iii) Goodwill on Consolidation*	_	5 A1	1723	
	(b) Non-current investments	-	.e.)		
	(c) Deferred tax Asset (net)	10.62	17.30	32.61	30.2
	(d) Long-term loans and advances		<u>-2</u> M	140	
	(e) Other non-current assets	1498.71	1857.61	(F4)	820.00
	Sub Total: Non-Current Assets	1964.86	2399.72	2399.48	3372.70
2.	Current assets				
	(a) Current investments	-	1 ● (() - (
	(b) Inventories	12312.49	9191.38	27988.91	22371.0
	(c) Trade receivables	3219.24	3920.25	9753.12	6595.6
	(d) Cash and bank balances	1617.30	17.86	1648.54	23.8
	(e) Short-term loans and advances	-		P#8	
	(f) Other current assets	199.29	54.37	279.01	138.19
	Sub Total: Current Assets	17348.31	13183.85	39669.58	29128.7
	TOTAL-ASSETS	19313.17	15583.57	42069.07	32501.5

