

# SIMRAN FARMS LIMITED

CIN: L01222MP1984PLC002627

Reg. Office: 1-B, Vikas Rekha Complex, Khatiwala Tank, Indore (M.P.)- 452001

Tel No.: 0731-4255900; Email- [compliance@simranfarms.com](mailto:compliance@simranfarms.com);

Website: [www.simranfarms.com](http://www.simranfarms.com)

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SFL/BSE/42/2022-23

[Online filing at listing.bseindia.com](http://listing.bseindia.com)

14<sup>th</sup> Nov, 2022

To,  
The Secretary,  
Corporate Relationship Department,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001

**Sub: Submission of Standalone & Consolidated Un-audited Financial Results for the Quarter as well as Half Year ended 30<sup>th</sup> September, 2022 together with the Limited Review Report as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Ref: SIMRAN FARMS LIMITED (BSE Scrip Code: 519566; ISIN: INE354D01017)**

Dear Sir/Madam,

This is in continuation of our letter dated 4<sup>th</sup> November, 2022 regarding information of Board Meeting for consideration and approval of Standalone and Consolidated Un-audited Financial Results for the quarter as well as half year ended 30<sup>th</sup> September, 2022.

In compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to submit the **Standalone and Consolidated Un-audited Financial Results for the quarter as well as half year ended 30<sup>th</sup> September, 2022 together Statement of Assets and Liabilities, Cash Flow Statement and Limited Review Report** thereon, duly approved by the Board of Directors of the Company at its meeting held today i.e. **Monday, 14<sup>th</sup> November, 2022**, at the Registered Office of the Company. ***Copy of Standalone and Consolidated Unaudited Financial Results along with Limited Review Report by the Statutory Auditors of the Company is enclosed with this letter (searchable PDF mode).***

Further, above result shall also be submitted in XBRL mode (Excel Template provided by Exchange) within 24 hours from the conclusion of Board Meeting.

These financial results shall also be uploaded on the website of the Company at [www.simranfarms.com](http://www.simranfarms.com) and on the website of the Stock Exchange at [www.bseindia.com](http://www.bseindia.com). The extract of aforesaid financial results will be published in one Hindi (vernacular) and widely circulated English Newspaper.

Kindly take on record the above said financial results for your reference and record.

Thanking You  
Yours faithfully  
**FOR, SIMRAN FARMS LIMITED**

**CS Tanu Parmar**  
**CS & Compliance Officer**  
**M. No. A34769**  
**Encl: a/a**

# SIMRAN FARMS LIMITED

(CIN: L01222MP1984PLC002627)

Regd. Office: 1-B, Vikas Rekha Complex, Khatiwala Tank, Tower Square, Indore (M.P) 452001

Phone: 0731-4255900, Fax: 0731-4255949; Web: www.simranfarms.com, Email: compliance@simranfarms.com

UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs. In Lakhs except EPS)

S.No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
I	Income from Operations	8358.62	9340.06	11244.38	17698.68	20272.80	39370.00	8358.62	9340.06	11244.38	17698.68	20272.80	39370.00
II	Other Income	0.65	4.94	4.33	5.59	5.66	14.78	0.65	4.94	4.33	5.59	5.66	14.78
III	Total Revenue (I+II)	8359.27	9345.00	11248.71	17704.27	20278.46	39384.78	8359.27	9345.00	11248.71	17704.27	20278.46	39384.78
IV	Expenses												
	(a)Consumption of raw materials consumed	7314.14	7734.96	9266.74	15049.10	15965.04	32332.98	7314.14	7734.96	9266.74	15049.10	15965.04	32332.98
	(b)Changes in inventories of finished goods												
	(c)Employees benefits expenses	371.13	335.86	319.70	706.99	621.63	1309.13	378.03	342.76	319.70	720.79	621.63	1336.72
	(d)Depreciation	54.32	46.23	52.36	100.55	103.22	208.50	55.97	47.89	54.02	103.86	106.55	215.17
	(e)Finance Cost	43.18	65.42	37.04	108.60	74.11	192.89	43.34	65.42	37.04	108.76	74.11	193.17
	(f)Other expenses	1222.39	1143.70	1203.85	2366.09	2243.11	4622.62	1210.31	1132.14	1192.13	2342.45	2219.47	4574.72
	Total Expenses (IV)	9005.16	9326.17	10879.69	18331.33	19007.11	38666.12	9001.79	9323.17	10869.63	18324.96	18986.80	38652.76
V	Profit/(Loss) from Operations before exceptional /prior period items & tax (III-IV)	(645.89)	18.83	369.02	(627.06)	1271.35	718.66	(642.52)	21.83	379.08	(620.69)	1291.66	732.02
VI	Exceptional items / Prior period item	0.00		0.00	0.00	0.00	(266.52)	(0.76)		0.00	(0.76)		(266.52)
VII	Profit/(Loss) before tax (V-VI)	(645.89)	18.83	369.02	(627.06)	1271.35	985.18	(641.76)	21.83	379.08	(619.93)	1291.66	998.54
VIII	Tax expense												
	i) Current tax	(6.73)	6.73	64.48	0.00	222.13	128.74	(5.59)	7.77	67.33	2.18	227.90	128.38
	ii) Deferred tax	(123.36)	4.08	(2.18)	(119.28)	173.34	(173.13)	(122.93)	3.84	(2.42)	(119.09)	172.85	(157.66)
	Total Tax Expenses ( VIII )	(130.09)	10.81	62.30	(119.28)	395.47	(49.39)	(128.52)	11.61	64.91	(116.91)	400.75	(29.28)
IX	Net Profit/ (Loss) for the period from continuing operations (VII-VIII)	(515.80)	8.02	306.72	(507.78)	875.88	1034.57	(513.24)	10.22	314.17	(503.02)	890.91	1027.82
X	Profit/ (Loss) for the period from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XII	Net Profit/ (Loss) for the period from discontinuing operations (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Net Profit/ (Loss) for the period (IX+XII)	(515.80)	8.02	306.72	(507.78)	875.88	1034.57	(513.24)	10.22	314.17	(503.02)	890.91	1027.82
XIV	Other comprehensive income												
	Item that will not be reclassified to profit and loss i.e. Remeasurement of defined benefit plans.	0.00	0.00	0.00	0.00	0.00	(1.17)	0.00	0.00	0.00	0.00	0.00	(1.17)
	Less:- Income Tax relating to item that will not be reclassified to profit and loss i.e. Remeasurement of defined benefit plans.	0.00	0.00	0.00	0.00	0.00	(0.32)	0.00	0.00	0.00	0.00	0.00	(0.32)
	Other Comprehensive Income (XIV)	0.00	0.00	0.00	0.00	0.00	(0.85)	0.00	0.00	0.00	0.00	0.00	(0.85)
XV	Total comprehensive income for the period (XIII+XIV)	(515.80)	8.02	306.72	(507.78)	875.88	1033.72	(513.24)	10.22	314.17	(503.02)	890.91	1026.97
XVI	Non controlling interest	0.00	0.00	0.00	0.00	0.00	0.00	0.60	0.29	1.29	0.89	2.60	(1.17)
XVII	Total comprehensive income for the period (XV-XVI)	(515.80)	8.02	306.72	(507.78)	875.88	1033.72	(513.84)	9.93	312.88	(503.91)	888.31	1028.14
XVIII	Paid up Equity Share Capital (Face Value of the Shares of Rs. 10/- each)	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17
XIX	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year						2298.46						2357.43
XX	Earnings Per Share (EPS) ( Face Value of Rs. 10/- each)												
	Basic	(13.60)	0.21	8.09	(13.39)	23.10	27.29	(13.55)	0.26	8.25	(13.29)	23.43	27.14
	Diluted	(13.60)	0.21	8.09	(13.39)	23.10	27.29	(13.55)	0.26	8.25	(13.29)	23.43	27.14



**Note:**

1. During the quarter ended 30th September, 2022 profit margins were severely affected due lower relization of grown up birds.

2. The above unaudited results for the Quarter and Half year ended September 30, 2022 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in it's meeting held on 14/11/2022. The above results have been reviewed by statutory Auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company's Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.

3. The above consolidated financial statement includes the financial figures of subsidiary Company i.e. Puregene Biotech Limited.

4. The Company has been primarily engaged in Poultry Breeding & Farming activities only. As such there is no identifiable operating segment, hence there is nothing to disclose under IND AS - 108 'Operating Segment'.

5. The aforesaid unaudited financial results will be uploaded on the Company's website [www.simranfarms.com](http://www.simranfarms.com) and will also be available on the website of the BSE Limited [www.bseindia.com](http://www.bseindia.com) for the benefit of shareholders and investors.

6. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

7. Previous year figures are regrouped/reclassified to conform the current year's presentation.

Place : INDORE

Date : 14th November, 2022



For Simran Farms Limited

K.S. Bhatia

Whole time Director

DIN- 00401827

**SIMRAN FARMS LIMITED (CIN L01222MP1984PLC002627) :- 519566**  
**Reg. Office 1-B, Vikas Rekha Complex, Khatiwala Tank, Tower Square Indore (M.P.) 452001**  
**Unaudited Statement of Assets & Liabilities as on 30th September, 2022**

(Rs in Lakhs)

Particulars	Standalone		Consolidated	
	30-Sep-22	31-Mar-22	30-Sep-22	31-Mar-22
	Unaudited	Audited	Unaudited	Audited
<b>ASSETS</b>				
<b>Non current assets</b>				
(a) Property, plant and equipment	2100.82	2063.58	2182.18	2148.27
(b) Capital work in progress				
(c) Financial Assets				
(i) Investment	131.54	131.54	11.89	11.89
(ii) Loans	27.88	26.99	28.95	28.06
(iii) Deferred tax assets(net)	417.43	298.15	407.99	288.53
	<b>2677.67</b>	<b>2520.26</b>	<b>2631.01</b>	<b>2476.75</b>
<b>Current assets</b>				
(a) Inventories	5249.91	5000.77	5249.91	5000.77
(b) Financial Assets				
(i) Trade receivables	737.98	822.94	737.98	822.94
(ii) Cash and cash equivalents	1397.74	1590.25	1401.37	1593.75
(iii) Loans	304.10	207.25	307.83	207.31
(c) Other current assets	36.24	102.12	36.24	109.25
	<b>7725.97</b>	<b>7723.33</b>	<b>7733.33</b>	<b>7734.02</b>
<b>TOTAL ASSETS</b>	<b>10403.64</b>	<b>10243.59</b>	<b>10364.34</b>	<b>10210.77</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
(a) Equity Share capital	379.17	379.17	379.17	379.17
(b) Other equity	1790.69	2298.46	1853.86	2357.43
	<b>2169.86</b>	<b>2677.63</b>	<b>2233.03</b>	<b>2736.60</b>
<b>Non controlling interest</b>			<b>38.23</b>	<b>37.34</b>
<b>LIABILITIES</b>				
<b>Non-current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	49.49	20.46	49.49	20.46
(b) Provisions	37.35	38.96	37.35	38.96
(c) Deferred tax liabilities (net)	-	-	-	-
	<b>86.84</b>	<b>59.42</b>	<b>86.84</b>	<b>59.42</b>
<b>Current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	3205.58	2768.23	3205.58	2768.23
(b) Trade payables				
Total outstanding dues of MSME	134.44	52.37	134.44	52.37
Total outstanding dues of other than MSME	4401.37	4282.96	4128.22	4026.62
(c) Other financial liabilities	42.76	26.10	173.03	26.10
(b) Provisions	121.99	114.19	124.17	231.34
(c) Other current liabilities	240.80	262.69	240.80	272.75
	<b>8146.94</b>	<b>7506.54</b>	<b>8006.24</b>	<b>7377.41</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>10403.64</b>	<b>10243.59</b>	<b>10364.34</b>	<b>10210.77</b>

Place : INDORE  
Date : 14th November, 2022



For, Simran Farms limited

*[Signature]*

**K.S. Bhatia**  
**Whole time Director**  
**DIN-00401827**

SIMRAN FARMS LIMITED  
CASH FLOW STATEMENT  
FOR THE HALF YEAR ENDED ON 30th SEPTEMBER 2022  
CIN: L01222MP1984PLC002627

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	Six months ended 30 September, 2022	Six months ended 30 September, 2021	Six months ended 30 September, 2022	Six months ended 30 September, 2021
	Unaudited	Unaudited	Unaudited	Unaudited
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES:</b>				
<b>NET PROFIT BEFORE TAX &amp; EXTRA ORDINARY ITEM</b>	(627.06)	1,271.36	(620.69)	1,291.66
Adjustment to reconcile profit before tax to cash generated by operating activities:				
<b>Non Cash Items:</b>				
Depreciation	100.55	103.22	103.86	106.55
<b>Non operating Items:</b>				
Interest Paid	78.00	1.71	78.00	1.71
Loss/(Profit) on sale of assets	(2.87)	0.84	(2.87)	0.84
<b>Operating Profit before working capital change</b>	<b>(451.38)</b>	<b>1,377.13</b>	<b>(441.70)</b>	<b>1,400.76</b>
<b>Current Assets:</b>				
Inventories	(249.15)	(1,595.53)	(249.15)	(1,595.53)
Trade Receivables	84.96	(138.52)	84.96	(138.52)
Loans	(96.85)	(59.06)	(100.65)	(59.06)
Other Current Assets	65.88	(17.43)	73.00	(17.43)
<b>Current Liabilities:</b>				
Borrowings	437.35	375.36	437.35	375.36
Trade Payable	200.49	(63.43)	183.68	(82.97)
Other Current Liabilities	(5.23)	(46.69)	114.98	(48.90)
Provisions	6.19	9.42	(109.54)	9.42
<b>Operating Profit after working capital change</b>	<b>(7.74)</b>	<b>(158.75)</b>	<b>(7.07)</b>	<b>(156.87)</b>
Income Tax Paid	0.00	(106.36)	(0.52)	(106.90)
<b>Net cash flow from operating activities (A)</b>	<b>(7.74)</b>	<b>(265.11)</b>	<b>(7.59)</b>	<b>(263.77)</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITY</b>				
Purchase of Fixed asset	(138.41)	(124.82)	(138.41)	(126.67)
Sale of Fixed Asset	3.50	1.80	3.50	1.80
Capital Work in Progress	0.00	(81.86)	-	(81.86)
Loans and Advances	(0.89)	(3.75)	(0.89)	(3.75)
<b>NET CASH FLOW FROM INVESTING ACTIVITY (B)</b>	<b>(135.80)</b>	<b>(208.63)</b>	<b>(135.80)</b>	<b>(210.48)</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITY</b>				
Long Term Provisions				
Interest Paid	(78.00)	(1.71)	(78.00)	(1.71)
Borrowings	29.03	8.02	29.03	8.02
<b>NET CASH FLOW FROM FINANCING ACTIVITY (C)</b>	<b>(48.98)</b>	<b>6.31</b>	<b>(48.98)</b>	<b>6.31</b>
<b>Net Increase in cash &amp; cash equivalent (A+B+C)</b>	<b>(192.52)</b>	<b>(467.43)</b>	<b>(192.37)</b>	<b>(467.94)</b>
<b>CASH &amp; CASH EQUIVALENT AT THE BEGINNING OF PERIOD</b>	<b>1590.25</b>	<b>1,907.51</b>	<b>1,593.74</b>	<b>1,911.50</b>
<b>CASH &amp; CASH EQUIVALENT AT THE END OF PERIOD</b>	<b>1397.74</b>	<b>1,440.08</b>	<b>1,401.36</b>	<b>1,443.56</b>



For, Simran Farms Limited

*[Signature]*  
K.S. Bhatia  
Whole time Director  
DIN - 00401827

Place: Indore  
Date : 14th November, 2022



# KHANDELWAL KAKANI & COMPANY

## CHARTERED ACCOUNTANTS

### INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO  
THE BOARD OF DIRECTORS  
OFSIMRAN FARMS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results (the "Statement") of **SIMRAN FARMS LIMITED** (the "Company"), for the quarter ended September 30, 2022 and year to date results for the period from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022 (the "Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Khandelwal Kakani & Co.  
Chartered Accountants  
(Firm's Registration No. 001311C)



CA Santosh Deshmukh  
Partner

(Membership No. 071011)

(UDIN: 22071011BDCHBT6104)

Place: Indore

Date: November 14th, 2022

Branches : • **INDORE RATLAM MANDSAUR BHOPAL MUMBAI DELHI**



# KHANDELWAL KAKANI & COMPANY

## CHARTERED ACCOUNTANTS

### INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

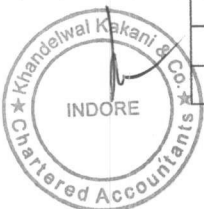
TO  
THE BOARD OF DIRECTORS OF  
SIMRAN FARMS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results (the "Statement") of **SIMRAN FARMS LIMITED** (the "Company" or "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), for the quarter ended September 30<sup>th</sup>, 2022 and year to date results for the period from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022, ('the statement') attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 Parent'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:

S.No.	Name of the Company	CIN No.
Subsidiaries:		
1	PUREGENE BIOTECH LIMITED	U01222MP1999PLC013303



Branches : • INDORE • RATLAM • MANDSAUR • BHOPAL • MUMBAI • DELHI

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# KHANDELWAL KAKANI & COMPANY

## CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below and the certificates of the Appointed Actuaries referred to in paragraph 8 below, 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 Khandelwal Kakani & Co.  
Chartered Accountants  
(Firm's Registration No. 001311C)



CA Santosh Deshmukh  
Partner

(Membership No. 071011)  
(UDIN: 22071011BDCHRK8239)

Place: Indore  
Date: November 14th, 2022

Branches : • **INDORE RATLAM MANDSAUR BHOPAL MUMBAI DELHI**

8, Johari Palace, First Floor, 51, M. G. Road, INDORE - 452 001 • Phone : 0731-2518269, 2529539  
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