

S. No.	Particulars	STANDALONE				CONSOLIDATED			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30-Jun-20 Reviewed	31-Mar-20 Unaudited (Refer note 7)	30-Jun-19 Reviewed	31-Mar-20 Audited	30-Jun-20 Reviewed	31-Mar-20 Unaudited (Refer note 7)	30-Jun-19 Reviewed	31-Mar-20 Audited
I	Income from Operations	5486.43	5617.89	8307.74	28112.42	5486.43	5617.89	8307.74	28112.42
II	Other Income	8.44	12.35	0.25	26.29	8.44	12.35	0.25	26.29
III	Total Revenue (I+II)	5494.87	5630.24	8307.99	28138.71	5494.87	5630.24	8307.99	28138.71
IV	Expenses								
	(a) Consumption of raw materials	3454.64	6797.38	5835.94	25194.22	3454.64	6797.38	5835.94	25202.84
	(b) Changes in inventories of finished goods	307.30	317.45	330.36	1272.28	314.2	324.35	337.26	1299.88
	(c) Employees benefits expenses	53.95	45.31	53.71	209.5	55.61	46.98	55.38	216.19
	(d) Depreciation	59.86	52.40	26.23	119.54	59.86	52.40	26.23	119.54
	(e) Finance Cost	619.74	1026.58	1048.25	4270.06	607.53	1014.86	1036.73	4222.54
	(f) Other expenses								
	Total Expenses (IV)	4495.49	8239.12	7294.49	31065.60	4491.84	8235.97	7291.54	31060.99
V	Profit/(Loss) from Operations before exceptional and tax (III-IV)	999.38	(2608.88)	1013.50	(2926.89)	1003.03	(2605.73)	1016.45	(2922.28)
VI	Exceptional items						0.00		0.00
VII	Profit/(Loss) before tax (V-VI)	999.38	(2608.88)	1013.50	(2926.89)	1003.03	(2605.73)	1016.45	(2922.28)
VIII	Tax expense								
	i) Current tax	138.01	0.00	287.27	0.00	139.18	0.89	288.23	1.74
	ii) Deferred tax	209.53	(747.61)	(13.79)	(772.58)	209.31	(747.77)	(13.99)	(773.26)
	iii) MAT credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Tax Expenses (VIII)	347.54	(747.61)	273.48	(772.58)	348.49	(746.88)	274.24	(771.52)
IX	Net Profit/(Loss) for the period from continuing operations (VII-VIII)	651.84	(1861.27)	740.02	(2154.31)	654.54	(1858.85)	742.21	(2150.76)
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
XI	Tax expenses from discontinuing operations	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
XIII	Net Profit/(Loss) for the period (IX+XII)	651.84	(1861.27)	740.02	(2154.31)	654.54	(1858.85)	742.21	(2150.76)
XIV	Other comprehensive income Item that will not be reclassified to profit and loss i.e. Remeasurement of defined benefit plans.	0.00	(21.28)	0.00	(21.28)	0.00	(21.28)	0.00	(21.28)
	Loss:- Income Tax relating to item that will not be reclassified to profit and loss i.e. Remeasurement of defined benefit plans.	0.00	(5.53)	0.00	(5.53)	0.00	(5.53)	0.00	(5.53)
	Other Comprehensive Income (XIV)	0.00	(15.75)	0.00	(15.75)	0.00	(15.75)	0.00	(15.75)
XV	Total comprehensive income for the period (XIII+XIV)	651.84	(1877.02)	740.02	(2170.06)	654.54	(1874.60)	742.21	(2166.51)
XVI	Non controlling interest	0.00	0.00	0.00	0.00	0.47	0.41	0.38	0.61
XVII	Total comprehensive income for the period (XV-XVI)	651.84	(1877.02)	740.02	(2170.06)	654.07	(1875.01)	741.83	(2167.12)
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
XIX	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year				(0.04)				55.20
XX	Earnings Per Share (EPS) (Face Value of Rs. 10/- each)	17.19	(49.09)	19.52	(56.82)	17.26	(49.45)	19.56	(56.74)
	Diluted	17.19	(49.09)	19.52	(56.82)	17.26	(49.45)	19.56	(56.74)



Note:

1. The above unaudited results for the Quarter ended June 30, 2020 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 21/08/2020. 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.
2. The above consolidated financial statement includes the financial figures of subsidiary Company i.e. Puregene Biotech Limited.
3. 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'.
4. The aforesaid unaudited financial results will be uploaded on the Company's website www.simranfarms.com and will also be available on the website of the BSE Limited www.bseindia.com for the benefit of shareholders and investors.
5. 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.
6. Previous year figures are regrouped/reclassified to conform the current year's presentation.
7. The figures for the quarter ended March 31, 2020 are the balancing figures between the audited figures in respect of the full financial year and the years to date figures up to the third quarter which were subjected to limited review.



For Simran Farms Limited

A handwritten signature in black ink, appearing to read "H.S. Bhatia".

H.S. Bhatia
Managing Director
DIN- 00509426

Place : INDORE
Date : 21st August, 2020



J.C. Baheti & Associates Chartered Accountants

307,309,310 Manas Bhawan, 11 RNT Marg, Indore - 452001(M.P.)

Phone (O): 0731- 2528947, Mob.:+91 9826011947

E- Mail: jcb_63@yahoo.com

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

To,
Board of Directors
Simran Farms Limited,

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Simran Farms Limited ("the Company"), for the quarter ended June 30, 2020 and year to date from April 01, 2020 to June 30, 2020 ("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 issue a report 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) Regulation, 2015, as amended, to the extent applicable.
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.





J.C. Baheti & Associates Chartered Accountants

For J.C. Baheti & Associates
Chartered Accountants
Registration Number: 03390C



J.C. Baheti
Proprietor
M.No.072585
UDIN: 20072585AAAABD9042

Date: 21/08/2020
Place: Indore

Director of Companies
Indore

1. We have examined the Balance Sheet of M/s. [Name of Company] for the year ending 31st July 2020 as per the audited financial statements prepared by the Chartered Accountant of the company in accordance with the provisions of Section 143(1) of the Companies Act, 2013 and the Companies (Accounts) Regulations, 2014.

2. The financial statements are the responsibility of the Management of the company and are prepared in accordance with the accounting and financial practices and policies adopted by the company. We have examined the same in accordance with the provisions of Section 143(1) of the Companies Act, 2013 and the Companies (Accounts) Regulations, 2014.

3. The consolidated financial statements of the company in accordance with the provisions of Section 133(1) and Section 132 of the Companies Act, 2013 and the Companies (Accounts) Regulations, 2014, are prepared in accordance with the accounting and financial practices and policies adopted by the company. We have examined the same in accordance with the provisions of Section 143(1) of the Companies Act, 2013 and the Companies (Accounts) Regulations, 2014.

4. We have also examined the financial statements of the company for the year ending 31st July 2020 as per the audited financial statements prepared by the Chartered Accountant of the company in accordance with the provisions of Section 143(1) of the Companies Act, 2013 and the Companies (Accounts) Regulations, 2014.

5. We have also examined the financial statements of the company for the year ending 31st July 2020 as per the audited financial statements prepared by the Chartered Accountant of the company in accordance with the provisions of Section 143(1) of the Companies Act, 2013 and the Companies (Accounts) Regulations, 2014.





J.C. Baheti & Associates Chartered Accountants

307,309,310 Manas Bhawan, 11 RNT Marg, Indore - 452001(M.P.)

Phone (O): 0731- 2528947, Mob.:+91 9826011947

E- Mail: jcb_63@yahoo.com

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

To,
Board of Directors
Simran Farms Limited,
Indore

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Simran Farms Limited ("the Parent Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2020 & year to date from April 1, 2020 to June 30, 2020 ("the Statement") 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 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 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.



J.C. Baheti & Associates
Chartered Accountants

4. The Statement includes the results of the following entities

S.No.	Name of Entity	Nature
1	Simran Farms Limited	Parent Company
2	Puregene Biotech Limited	Subsidiary Company

5. 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 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 J.C. Baheti & Associates
Chartered Accountants
Registration Number: 03390C



J.C. Baheti
Proprietor
M.No. 072585

UDIN: 20072585AAAABC9679

Date: 21/08/2020

Place: Indore