# SARVESHWAR FOODS LIMITED

**CIN :L15312JK2004PLC002444**
**Regd. Off. : Sarveshwar House, Below Gumat, Jammu, (J&K) – 180001**
**E-mail:cs@sarveshwarrice.comWebsite:https://sarveshwarfoods.com/ContactNo.:01923-220962**


**Ref no.: ……………..** **Date: ……………..**

Date: 31st July, 2026

Listing Compliance Department
**National Stock Exchange of India Limited**
Exchange Plaza, Bandra- Kurla Complex
Bandra (E), Mumbai 400051

**Symbol: SARVESHWAR**

Listing Compliance Department
**BSE Limited**
PhirozeeJeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400001

**Scrip Code : 543688**

**Sub: Outcome of Board Meeting held on Friday, July 31, 2026**

Dear Sir/Madam,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held on today i.e, **Friday, July 31, 2026** *inter-alia*:

1. Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended 30th June, 2026 along with Limited Review Report were reviewed and approved by the Audit Committee and subsequently by the Board of Directors. Copy of the same is attached herewith for your reference.

   The aforesaid Financial Results will be made available on the Company's website at www.sarveshwarfoods.com

The Board Meeting commenced at 4:00 P.M. and was concluded at 7: 00 P.M.

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**Ref no.: ……………..** **Date: ……………..**

You are requested to take the information on record and oblige.

Thanking you,
Yours Faithfully,

*For* **Sarveshwar Foods Limited**

SADHVI SHARMA Digitally signed by SADHVI SHARMA

**Sadhvi Sharma**
**Company Secretary and Compliance Officer**

☎ 011 - 47082855
Fax: 011 - 47082855

K R A & CO.
Chartered Accountants

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 June 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 : 0202

**CA Karanjeet Singh**
**Partner**
**Membership No.: 543485**
**UDIN: 26543485MQJDEM7543**
**Place: Jammu**
**Date: 31-07-2026**

**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 PERIOD ENDED JUNE 30th, 2026**

| Sl. No. | Particulars | Quarter ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.06.2026 | 31.03.2026 | 30.06.2025 | 31.03.2026 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| 1 | **Income** | | | | |
| | a. Revenue from Operations | 15,428.48 | 20,093.03 | 14,807.72 | 66,488.72 |
| | b. Other Income | 94.74 | 80.17 | 50.50 | 318.18 |
| | Total Income | **15,523.22** | **20,173.20** | **14,858.22** | **66,806.90** |
| 2 | **Expenses** | | | | |
| | a. Cost of Material Consumed | 9,209.31 | 12,356.81 | 3,792.26 | 31,298.64 |
| | b. Purchase of stock-in-trade | 5,559.36 | 6,453.03 | 5,092.46 | 28,593.28 |
| | c. Change in inventories of finished goods, work-in-progress an stock-in-trade | (544.71) | (0.34) | 4,742.76 | 1,839.95 |
| | d. Employee Benefits Expenses | 105.38 | 143.75 | 89.73 | 426.45 |
| | e. Finance Costs | 257.95 | 239.61 | 365.49 | 1,159.33 |
| | f. Depreciation and Amortisation Expenses | 11.17 | 13.84 | 8.92 | 42.42 |
| | g. Other Expenses | 448.02 | 877.50 | 330.45 | 2,014.96 |
| | **Total Expenses** | **15,046.48** | **20,084.20** | **14,422.07** | **65,375.03** |
| 3 | **Profit before exceptional items and tax** | **476.74** | **89.00** | **436.14** | **1,431.87** |
| 4 | Exceptional item | | | | |
| 5 | **Profit before tax** | **476.74** | **89.00** | **436.14** | **1,431.87** |
| 6 | **Tax expense** | | | | |
| | a. Current Tax | 120.11 | 50.28 | 110.00 | 388.28 |
| | b. Taxation for earlier years | - | - | - | 3.86 |
| | c. Deferred Tax | 6.39 | (6.80) | 0.88 | (4.05) |
| | **Total tax expense** | **126.50** | **43.48** | **110.88** | **388.09** |
| 7 | **Profit after tax** | **350.24** | **45.52** | **325.26** | **1,043.78** |
| 8 | Other Comprehensive Income | - | 4.53 | - | 4.53 |
| 9 | **Total Comprehensive Income** | **350.24** | **50.05** | **325.26** | **1,048.31** |
| 10 | **Paid-up Equity Share Capital (Face value of Rs.1 each)** | 12,316.26 | 12,316.26 | 9,788.16 | 12,316.26 |
| 11 | **Earnings Per Share (Face value of Rs. 1/- each)** | | | | |
| | Basic (in Rs.) (not annualised) | 0.03 | 0.004 | 0.03 | 0.09 |
| | Diluted (in Rs.) (not annualised) | 0.03 | 0.004 | 0.03 | 0.09 |

SARVESHWAR FOODS LIMITED JAMMU

Notes:-

1 The above financial results for the quarter and period ended June 30th, 2026 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on July 31st, 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 | Quarter ended | | | Year Ended |
|---|---|---|---|---|
| | 30.06.2026 (Unaudited) | 31.03.2026 (Audited) | 30.06.2025 (Unaudited) | 31.03.2026 (Audited) |
| | | | | |
| Domestic | 14,467.13 | 19,168.15 | 13,281.62 | 61,731.31 |
| Exports | 961.35 | 924.88 | 1,526.10 | 4,757.41 |

3 The Financial Result for the quarter and period ended June 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: 31.07.2026**

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

SARVESHWAR FOODS LIMITED
JAMMU

011 - 47082855
Fax: 011 - 47082855

K R A & CO.
Chartered Accountants

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 June 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. 938.45 lacs, Rs 2697.83 lacs & Rs 13.01 lacs respectively, total net profit of Rs. 13.71 lacs, Rs. 33.70 lacs & Rs 1.41 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.

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

KRA & Co.
CA
FRN : 020266N

**CA Karanjeet Singh**
**Partner**
**Membership No.: 543485**
**UDIN: 26543485UKRTPQ9097**
**Place: Jammu**
**Date: 31-07-2026**

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 PERIOD ENDED JUNE 30th, 2026

| Sl. No. | Particulars | Quarter ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.06.2026 | 31.03.2026 | 30.06.2025 | 31.03.2026 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| 1 | Income | | | | |
| | a. Revenue from Operations | 35,802.55 | 38,261.82 | 30,134.89 | 1,34,560.14 |
| | b. Other Income | 195.43 | 154.31 | 36.20 | 498.91 |
| | Total Income | 35,997.98 | 38,416.13 | 30,171.09 | 1,35,059.05 |
| 2 | Expenses | | | | |
| | a. Cost of Material Consumed | 13,850.42 | 20,852.04 | 7,653.50 | 50,855.02 |
| | b. Purchase of stock-in-trade | 17,626.94 | 24,237.32 | 10,671.25 | 73,952.06 |
| | c. Change in inventories of finished goods, work-in-progress an stock-in-trade | 1,769.57 | (10,144.10) | 9,292.76 | (1,501.74) |
| | d. Employee Benefits Expenses | 228.56 | 262.88 | 164.99 | 783.18 |
| | e. Depreciation and Amortisation Expenses | 40.28 | 58.14 | 28.83 | 145.25 |
| | f. Finance Costs | 608.30 | 566.26 | 750.11 | 2,650.68 |
| | g. Other Expenses | 791.67 | 1,543.45 | 675.19 | 3,863.56 |
| | Total Expenses | 34,915.73 | 37,375.99 | 29,236.63 | 1,30,748.01 |
| 3 | Profit before exceptional and extraordinary items and tax (III-IV) | 1,082.25 | 1,040.14 | 934.46 | 4,311.04 |
| 4 | Exceptional item | | | | |
| 5 | Total profit before share of profit of associates and joint ventures | 1,082.25 | 1,040.14 | 934.46 | 4,311.04 |
| 6 | Share of profit/(loss) of associates and joint ventures accounted for using equity method | | | - | - |
| | Profit before tax (VII-VIII) | 1,082.25 | 1,040.14 | 934.46 | 4,311.04 |
| 7 | Tax expense | | | | |
| | a. Current Tax | 258.56 | 288.23 | 234.00 | 1,101.23 |
| | b. Previous Year Tax | - | - | - | 12.99 |
| | c. Deferred Tax | 1.66 | 17.07 | (1.89) | 15.13 |
| 8 | Total profit for period | 822.03 | 734.84 | 702.35 | 3,181.69 |
| 9 | Other Comprehensive Income | 0.38 | 23.58 | 0.03 | 37.48 |
| 10 | Total Income including comprehensive income for the period | 822.41 | 758.42 | 702.38 | 3,219.17 |
| 11 | Total profit or loss, attributable to : | | | | |
| | Profit attributable to owners of parent | 821.40 | 734.77 | 701.78 | 3,178.89 |
| | Total profit attributable to non-controlling interests | 0.63 | 0.07 | 0.60 | 2.80 |
| 12 | Total comprehensive income for the period attributable to : | | | | |
| | Comprehensive Income attributable to owners of parent | 821.78 | 758.35 | 701.78 | 3,216.37 |
| | Total Comprehensive Income attributable to non-controlling interests | 0.63 | 0.07 | 0.60 | 2.80 |
| 13 | Details of equity share capital | | | | |
| | Paid up share capital - Equity share capital | 12,316.26 | 12,316.26 | 9,788.16 | 12,316.26 |
| 14 | Earnings Per Share (Face value of Rs. 1/- each) | | | | |
| | Basic (in Rs.) (non annualised) | 0.07 | 0.06 | 0.07 | 0.29 |
| | Diluted (in Rs.) (non annualised) | 0.07 | 0.06 | 0.07 | 0.29 |

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SARVESHWAR FOODS LIMITED JAMMU

Notes:-

1 The above financial results for the quarter and period ended June 30th, 2026 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on July 31st, 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 | Quarter ended | | | Year Ended |
|---|---|---|---|---|
| | 30.06.2026 (Unaudited) | 31.03.2026 (Audited) | 30.06.2025 (Unaudited) | 31.03.2026 (Audited) |
| Domestic | 34,812.21 | 37,157.43 | 27,373.29 | 1,28,249.61 |
| Export | 990.34 | 1,104.39 | 2,761.60 | 6,310.53 |

3 The Financial Result for the quarter and period ended June 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: 31.07.2026

| Seema Rani | Harbans Lal | Anil Sharma | Meghna |
|---|---|---|---|
| Director | Director | Managing Director | Chief Financial Officer |
| DIN:08385581 | DIN:08574417 | DIN:07417538 | PAN:BHRPR1097P |

SARVESHWAR FOODS LIMITED
JAMMU