



SARVESHWAR FOODS LIMITED

CIN :L15312JK2004PLC002444

Regd. Off. : Sarveshwar House, Below Gumat, Jammu, (J&K) – 180001

E-mail : cs@sarveshwarrice.com

Contact No. : 01923-220962

Ref no.:

Date: 05-06-2026

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

Listing Compliance Department
BSE Limited
Phirozee Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400001

Symbol: SARVESHWAR

Scrip Code: 543688

Sub: Outcome of Board Meeting held on Friday, June 05, 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, June 05, 2026, *inter-alia*:

1. considered, approved and took on record the Audited Financial Results of the Company for the fourth quarter and financial year ended on March 31, 2026 along with the Auditor's Report by the Statutory Auditors of the Company. Copy of the same is attached herewith for your reference.

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a declaration that the Statutory Auditors of the Company have issued an Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2026, is also attached herewith.

The Board Meeting commenced at 6:00 PM and was concluded at 9:30 PM.

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

Thanking you,
Yours Faithfully,

for Sarveshwar Foods Limited

SADHVI Digitally signed
by SADHVI
SHARMA SHARMA

Sadhvi Sharma
Company Secretary and Compliance Officer

Encl: a/a



SARVESHWAR FOODS LIMITED

CIN :L15312JK2004PLC002444

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Contact No. : 01923-220962

Ref no.:

Date:

Date: 05th June, 2026

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

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

Symbol: SARVESHWAR

Scrip Code: 543688

Sub: Declaration with Respect to Unmodified opinion of Statutory Auditors on the Standalone and Consolidated Audited Financial Results for the year ended 31st March, 2026.

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide notification no SEBI/LAD-NRO/GN/2016-17/001 dated 25th May,2016 and the Circular No. CIR/CFD/CMD/56/2016 dated 27th May 2016,we hereby declare that M/S.KRA & CO. Chartered accountants (Firm Registration no.020266N), Statutory Auditors of the our company, have issued the Auditors report with unmodified opinion on Standalone and Consolidated Audited Financial Results of the company for the year ended 31st March,2026.

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

Thanking you,

Yours Faithfully,

For Sarveshwar Foods Limited

SADHVI Digitally signed
by SADHVI
SHARMA

Sadhvi Sharma

Company Secretary and Compliance Officer

Works : Village Seora, Baba Fareed Nagar, P.O. Dharap, Bishnah-Kunjwani Road, Jammu - 181132 (J&K) India.



**INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED
STANDALONE FINANCIAL RESULTS OF THE COMPANY**

TO THE BOARD OF DIRECTORS OF SARVESHWAR FOODS LIMITED

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **SARVESHWAR FOODS LIMITED** ("the company") for the quarter and year ended March 31, 2026 ("Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a)** is presented in accordance with the requirements of the Listing Regulations in this regard; and
- b)** gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and Board of Directors are responsible for the preparation of these standalone annual financial results that give a true and fair view of the net profit and total comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone annual financial results include the results for the quarter ended March 31, 2026, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the nine months ended December 31, 2025, of the current financial year which was subject to limited review by us.

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

CA Karanjeet Singh
Partner
Membership No.: 543485
UDIN: 26543485QOUCIR5797
Place: Jammu
Date: 5th June, 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 AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Amount in Rs. Lacs)

Sl. No.	Particulars	Quarter ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	a. Revenue from Operations	20,093.03	15,836.70	15,749.20	66,488.72	55,638.51
	b. Other Income	80.17	137.85	170.51	318.18	317.61
	Total Income	20,173.20	15,974.55	15,919.71	66,806.90	55,956.12
2	Expenses					
	a. Cost of Material Consumed	12,356.81	12,623.91	16,286.77	31,298.64	29,672.69
	b. Purchase of stock-in-trade	6,453.03	3,517.70	13,075.48	28,593.28	30,352.95
	c. Change in inventories of finished goods, work-in-progress and stock-in-trade	(0.34)	(1,352.41)	(14,924.20)	1,839.95	(9,664.83)
	d. Employee Benefits Expenses	143.75	98.27	84.52	426.45	299.42
	e. Finance Costs	239.61	224.37	352.57	1,159.33	1,443.29
	f. Depreciation and Amortisation Expenses	13.84	10.12	10.21	42.42	38.64
	g. Other Expenses	877.50	391.39	846.11	2,014.96	2,612.72
	Total Expenses	20,084.20	15,513.35	15,731.46	65,375.03	54,754.88
3	Profit before exceptional items and tax	89.00	461.20	188.25	1,431.87	1,201.24
4	Exceptional item					
5	Profit before tax	89.00	461.20	188.25	1,431.87	1,201.24
6	Tax expense					
	a. Current Tax	50.28	116.00	47.00	388.28	302.00
	b. Taxation for earlier years	-	3.86	9.08	3.86	9.08
	c. Deferred Tax	(6.80)	3.01	3.41	(4.05)	9.64
	Total tax expense	43.48	122.87	59.49	388.09	320.72
7	Profit after tax	45.52	338.33	128.76	1,043.78	880.52
8	Other Comprehensive Income	4.53	-	1.37	4.53	1.37
9	Total Comprehensive Income	50.05	338.33	130.13	1,048.31	881.89
10	Paid-up Equity Share Capital (Face value of Rs.1 each)	12,316.26	12,287.26	9,788.16	12,316.26	9,788.16
11	Earnings Per Share (Face value of Rs. 1/- each)					
	Basic (in Rs.) (not annualised)	0.00	0.03	0.01	0.09	0.09
	Diluted (in Rs.) (not annualised)	0.00	0.03	0.01	0.09	0.09

STATEMENT OF ASSETS AND LIABILITIES

		As at	As at
		31.03.2026	31.03.2025
		(Audited)	(Audited)
ASSETS			
1	Non-current assets		
a	Property, Plant and Equipment	253.28	253.89
b	Intangible assets	0.89	0.94
c	Investments in subsidiaries, associates and joint venture	3,155.38	3,154.38
d	Financial Assets		
	(i) Loans	1,233.43	1,132.22
e	Deferred Tax Asset	22.39	19.86
	Total Non-current assets	4,665.37	4,561.29
2	Current assets		
a	Inventories	30,361.28	30,474.70
b	Financial assets		
	(i) Current investment	-	-
	(ii) Trade receivables	12,861.07	8,483.85
	(iii) Cash and cash equivalents	144.38	190.35
	(iv) Other financial assets	212.74	198.40
c	Other current assets	15,516.09	9,460.95
	Total Current assets	59,095.56	48,808.25
	Total Assets	63,760.93	53,369.54
EQUITY AND LIABILITIES			
1	Equity		
a	Share Capital	12,316.26	9,788.16
b	Other equity	26,539.78	13,550.99
	Total Equity	38,856.04	23,339.15
2	Non-current liabilities		
a	Financial liabilities - Other financial liabilities	225.45	679.84
b	Long term provisions	19.81	12.65
	Total Non-current liabilities	245.26	692.49
3	Current liabilities		
a	Financial liabilities		
	(i) Short term borrowings	10,502.32	15,124.63
	(ii) Trade payables		
	Total outstanding dues to micro and small enterprises	9.92	21.22
	Total outstanding dues to other than micro and small enterprises	11,952.13	9,990.91
	(iii) Other financial liabilities	20.49	43.21
		152.31	204.87
b	Short term provisions	2,022.45	3,953.06
c	Other current liabilities		
	Total Current liabilities	24,659.63	29,337.90
	Total Equity And Liabilities	63,760.93	53,369.54

STATEMENT OF CASH FLOWS

	For the Year ended	For the Year ended
	31.03.2026	31.03.2025
	(Audited)	(Audited)
A. Cash flow from Operating activities		
Profit before tax	1,431.87	1,201.24
Adjustments for:		
Depreciation and amortization expense	42.42	38.64
Interest income	(123.74)	(102.46)
Finance expenses	1,159.33	1,443.29
Other non-cash adjustments (Actuarial gain/loss)	6.05	1.37
Operating profit before working capital changes	2,515.93	2,582.08
Movements in working capital :		
(Increase)/ Decrease in trade receivable	(4,377.22)	(587.31)
Decrease/(Increase) in Inventory	113.42	(8,239.34)
Decrease/(Increase) in Other Financial Assets	(14.34)	(95.13)
Decrease/ (Increase) in other current assets	(6,011.64)	7,208.67
Increase / (Decrease) in Trade Payable	1,949.92	2,669.54
Increase / (Decrease) in provision	10.48	3.78
Increase / (Decrease) in Other Financial Liabilities	(22.72)	*(7.95)
Increase / (Decrease) in Other Financial Liabilities	(2,148.07)	(2,697.62)
Increase / (Decrease) in other current liabilities	(7,984.24)	836.72
Cash generated from operations	(448.01)	(272.24)
Income tax Refund/ (paid) during the year	(8,432.25)	564.48
Net cash from operating activities (A)		
B. Cash flow from Investing activities		
Purchase of property, plant and equipment	(43.11)	(40.34)
Sale of property, plant and equipment	1.35	-
Investment in subsidiary	(1.00)	(104.95)
Loans and other advances (to)/from related party	175.78	(2,018.60)
Movement in fixed deposits	78.96	(87.60)
Interest income received	20.71	8.37
Net cash from investing activities (B)	232.69	(2,243.12)
C. Cash flow from Financing activities		
Net Proceeds (Repayment) of borrowings	(5,076.70)	664.63
Proceeds from issue of share warrant/issue of shares (Net of issue expenses)	14,468.58	2,458.50
Finance Cost paid	(1,159.33)	(1,443.29)
Net cash from financing activities (C)	8,232.55	1,679.84
Net increase in cash and cash equivalents (A+B+C)	32.99	1.20
Cash and cash equivalents at the beginning of the year	14.49	13.29
Cash and cash equivalents at the end of the year (excluding fixed deposits)	47.48	14.49

Notes:-

- 1 The above financial results for the quarter and year ended March 31st, 2026 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on June 5th, 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:

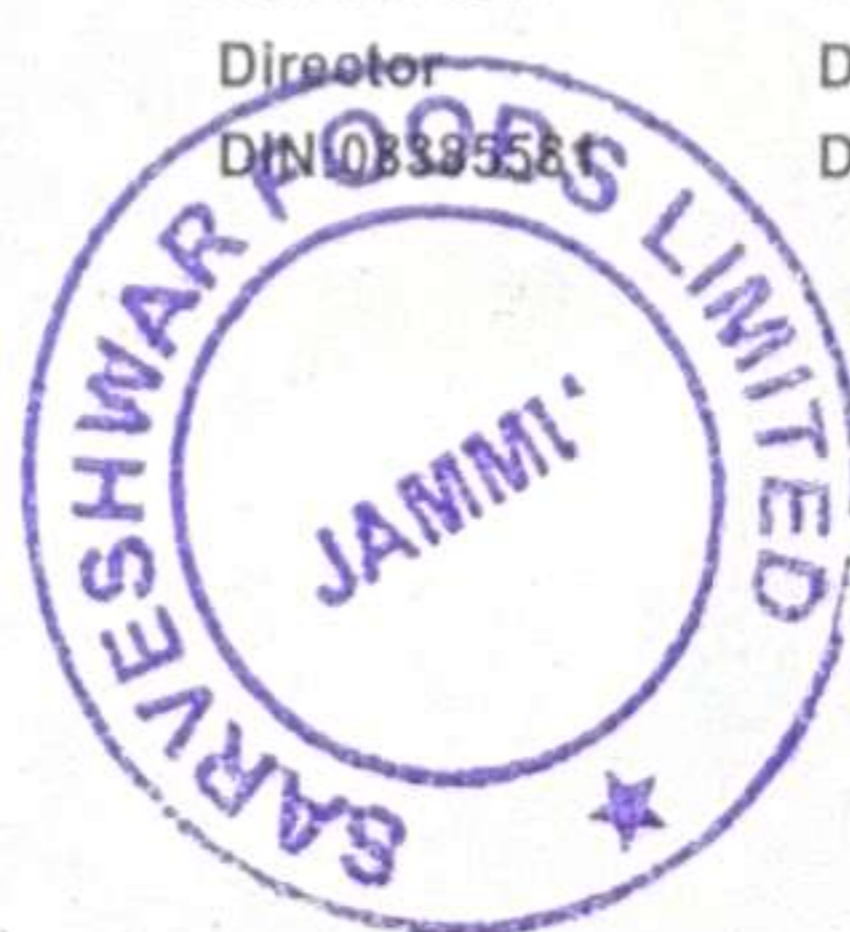
Particulars	Quarter ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Domestic	19,168.15	14,016.67	14,648.95	61,731.31	46,215.69
Exports	924.88	1,820.03	1,100.25	4,757.41	9,422.82

- 3 The Financial Result for the quarter and year ended March 31st, 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 The standalone annual financial results include the results for the quarter ended March 31st, 2026, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the nine months ended December 31st, 2025, of the current financial year which was subject to limited review.

Place: Jammu
Date: 05.06.2026

For SARVESHWAR FOODS LIMITED

			
Seema Rani Director DIN:08399558	Harbans Lal Director DIN:08571117	Anil Sharma Managing Director DIN:07417538	Meghna Chief Financial Officer PAN:BHRPR1097P





**INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED
CONSOLIDATED FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF SARVESHWAR FOODS LIMITED

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **SARVESHWAR FOODS LIMITED** ("the Parent Company") and its subsidiary (Parent Company and its subsidiary together referred to as "the Group") for the quarter and year ended March 31, 2026 ("Statement") attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

a. Includes the annual financial results of the following entity:

- a. Sarveshwar Overseas Limited (Subsidiary)
- b. Himalayan Bio Organic Foods Private Limited (Subsidiary)
- c. Natural Global Foods DMCC (Subsidiary)
- d. Green Point PTE. Limited (Subsidiary)
- e. Himalayan Ancient Foods Private Limited (Subsidiary)

b. is presented in accordance with the requirements of the Listing Regulations in this regard; and

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements. The Group's Management and Board of Directors are responsible for the preparation of these consolidated annual financial results that give a true and fair view of the net profit and total comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the consolidated annual financial results, the Management and Board of Directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3) (i) of the Companies Act 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or

conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

(a) The consolidated annual financial results include the results for the quarter ended March 31, 2026, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the nine months ended December 31, 2025, of the current financial year which was subject to limited review by us.

(b) The consolidated annual financial results include the unaudited financial results/financial information of three subsidiaries. These financial statements have not been audited, and we have received management reviewed financial statements and our opinion on the statements, 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.

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

CA Karanjeet Singh
Partner
Membership No.: 543485
UDIN: 26543485EVQQDL3506
Place: Jammu
Date: 5th June, 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 AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Amount in Rs. Lacs)

Sl. No.	Particulars	Quarter ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	a. Revenue from Operations	38,261.82	32,677.51	34,971.76	1,34,560.14	1,13,622.87
	b. Other Income	154.31	180.32	278.43	498.91	549.08
	Total Income	38,416.13	32,857.83	35,250.19	1,35,059.05	1,14,171.95
2	Expenses					
	a. Cost of Material Consumed	20,852.04	15,446.16	25,137.39	50,855.02	45,773.86
	b. Purchase of stock-in-trade	24,237.32	11,637.33	34,669.59	73,952.06	72,594.74
	c. Change in inventories of finished goods, work-in-progress an stock-in-trade	(10,144.10)	2,872.94	(28,270.51)	(1,501.74)	(16,344.01)
	d. Employee Benefits Expenses	262.88	183.76	172.89	783.18	584.67
	e. Depreciation and Amortisation Expenses	58.14	29.23	28.33	145.25	116.97
	f. Finance Costs	566.26	586.18	771.69	2,650.68	3,152.31
	g. Other Expenses	1,543.45	854.10	1,585.86	3,863.56	4,649.52
	Total Expenses	37,375.99	31,609.70	34,095.24	1,30,748.01	1,10,528.06
3	Profit before exceptional and extraordinary items and tax (III-IV)	1,040.14	1,248.13	1,154.95	4,311.04	3,643.89
4	Exceptional item					
5	Total profit before share of profit of associates and joint ventures	1,040.14	1,248.13	1,154.95	4,311.04	3,643.89
6	Share of profit/(loss) of associates and joint ventures accounted for using equity method			(5.30)	-	(5.35)
	Profit before tax (VII-VIII)	1,040.14	1,248.13	1,149.65	4,311.04	3,638.54
7	Tax expense					
	a. Current Tax	288.23	311.00	284.00	1,101.23	911.00
	b. Previous Year Tax	-	12.99	47.70	12.99	47.59
	c. Deferred Tax	17.07	2.43	(42.67)	15.13	(11.93)
8	Total profit for period	734.84	921.71	860.62	3,181.69	2,691.88
9	Other Comprehensive Income	23.58	3.75	21.94	37.48	21.94
10	Total Income including comprehensive income for the period	758.42	925.46	882.56	3,219.17	2,713.82
11	Total profit or loss, attributable to :					
	Profit attributable to owners of parent	734.77	920.64	859.53	3,178.89	2,689.46
	Total profit attributable to non-controlling interests	0.07	1.07	1.09	2.80	2.42
12	Total comprehensive income for the period attributable to :					
	Comprehensive Income attributable to owners of parent	758.35	924.39	881.47	3,216.37	2,711.40
	Total Comprehensive Income attributable to non-controlling interests	0.07	1.07	1.09	2.80	2.42
13	Details of equity share capital					
	Paid up share capital - Equity share capital	12,316.26	12,287.26	9,788.16	12,316.26	9,788.16
14	Earnings Per Share (Face value of Rs. 1/- each)					
	Basic (in Rs.) (non annualised)	0.06	0.07	0.09	0.29	0.27
	Diluted (in Rs.) (non annualised)	0.06	0.07	0.09	0.29	0.27

STATEMENT OF ASSETS AND LIABILITIES

		As at	As at
		31.03.2026	31.03.2025
		(Audited)	(Audited)
ASSETS			
1	Non-current assets		
a	Property, Plant and Equipment	651.58	670.71
b	Right of use Asset	667.49	902.82
c	Intangible assets	0.89	0.94
d	Deferred Tax Asset	-	88.23
	Total Non-current assets	1,319.96	1,662.70
2	Current assets		
a	Inventories	54,475.61	50,707.91
b	Financial assets		
	(i) Trade receivables	33,634.23	24,718.73
	(ii) Cash and cash equivalents	506.17	347.54
	(iii) Other financial assets	269.36	255.47
c	Other current assets	18,674.79	12,905.68
	Total Current assets	1,07,560.16	88,935.33
	Total Assets	1,08,880.12	90,598.03
EQUITY AND LIABILITIES			
1	Equity		
a	Share Capital	12,316.26	9,788.16
b	Other equity	35,406.40	20,649.60
c	Non Controlling Interest	29.95	27.15
	Total Equity	47,752.61	30,464.91
2	Non-current liabilities		
a	Financial liabilities - Other financial liabilities		
	Long term Borrowing	484.76	1,179.94
	Lease Liability	126.32	95.88
b	Deferred Tax Liability	63.62	-
c	Long term provisions	27.16	18.29
	Total Non-current liabilities	701.86	1,294.11
3	Current liabilities		
a	Financial liabilities		
	(i) Short term borrowings	24,575.40	29,096.30
	(ii) Lease Liability	14.45	-
	(iii) Trade payables		
	Total outstanding dues to micro and small enterprises	19.49	37.39
	Total outstanding dues to other than micro and small enterprises	32,190.32	23,169.65
	(iv) Other financial liabilities	191.30	195.69
b	Short term provisions	627.58	631.42
c	Other current liabilities	2,807.12	5,708.56
	Total Current liabilities	60,425.65	58,839.01
	Total Equity And Liabilities	1,08,880.12	90,598.03

STATEMENT OF CASH FLOWS

	For the Year ended	For the Year ended
	31.03.2026 (Audited)	31.03.2025 (Audited)
A. Cash flow from Operating activities		
Profit before tax	4,311.04	3,643.89
Adjustments for:		
Depreciation and amortization expense	145.25	116.97
Interest income	(20.71)	(12.78)
Finance expenses	2,453.76	3,152.31
Impact on conversion of associate to subsidiary	-	313.37
Other non-cash adjustments (OCI)	35.23	21.94
Operating profit before working capital changes	6,924.57	7,235.70
Movements in working capital :		
(Increase)/ Decrease in trade receivable	(8,915.50)	(6,156.82)
Decrease/(Increase) in Inventory	(3,767.70)	(14,856.65)
Decrease/(Increase) in Other Financial Assets	(13.89)	108.05
Decrease/ (Increase) in other current assets	(5,484.20)	9,434.72
Increase / (Decrease) in Trade Payable	9,002.77	7,954.34
Increase / (Decrease) in provision	(52.88)	33.99
Increase / (Decrease) in Other Financial Liabilities	(4.39)	(2,537.75)
Increase / (Decrease) in other current liabilities	(2,942.26)	(24.76)
Cash generated from operations	(5,253.48)	1,190.82
Income tax Refund/ (paid) during the year	(1,056.31)	(631.43)
Net cash from operating activities (A)	(6,309.79)	559.39
B. Cash flow from Investing activities		
Purchase of property, plant and equipment	(109.01)	(133.55)
Sale of property, plant and equipment	1.35	-
Payment of lease liability	(10.13)	-
Loans and other advances (to)/from related party	(244.11)	(223.03)
Movement in fixed deposit	77.90	39.14
Other income received	20.71	12.78
Net cash from investing activities (B)	(263.29)	(304.66)
C. Cash flow from Financing activities		
Net Proceeds (Repayment) of borrowings	(5,216.08)	542.30
Proceeds from issue of share warrant/issue of shares (Net of issue expenses)	14,468.58	2,458.50
Finance Cost paid	(2,442.89)	(3,152.31)
Net cash from financing activities (C)	6,809.61	(151.51)
Net increase in cash and cash equivalents (A+B+C)	236.53	103.22
Cash and cash equivalents at the beginning of the year	128.88	25.66
Cash and cash equivalents at the end of the year (excluding fixed deposits)	365.41	128.88

Notes:-

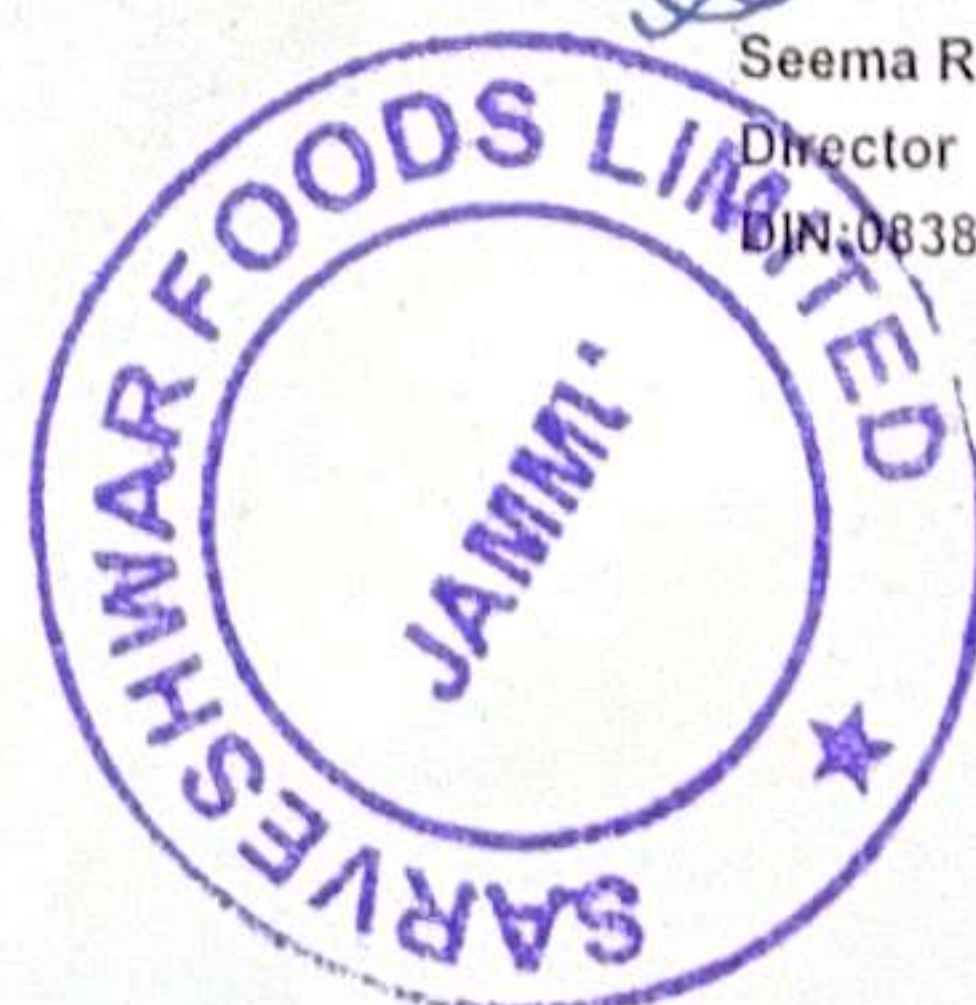
- The above financial results for the quarter and year ended March 31st, 2026 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on June 5th, 2026.
- Based on guiding principles given in IND AS-108 "Operating Segments", the business segment 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	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Domestic	37,157.43	30,747.78	33,401.41	1,28,249.61	99,390.85
Export	1,104.39	1,929.73	1,570.35	6,310.53	14,232.02

- The Financial Result for the quarter and period ended March 31st, 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.
- The standalone annual financial results include the results for the quarter ended March 31st, 2026, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the nine months ended December 31, 2025, of the current financial year which was subject to limited review.

Place: Jammu
Date: 05.06.2026

For SARVESHWAR FOODS LIMITED



Seema Rani
Director
DIN:08385581

Harbans Lal
Director
DIN:08571117

Anil Sharma
Managing Director
DIN:07417538

Meghna
Chief Financial Officer
PAN:BHRPR1097P