



SIMRAN FARMS LIMITED

CIN: L01222MP1984PLC002627

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

Tel No.: 0731-4255900; Fax: 0731-4255949

Email- compliance@simranfarms.com

Website: www.simranfarms.com

SFL/BSE/57/2024-25 Online filing at www.listing.bseindia.com 14TH Feb, 2025

**To,
The Secretary,
Corporate Relationship Department,
BSE Limited**

Phiroze Jeejeebhoy Towers, 'A' wing
Dalal Street, Fort
Mumbai-400001

**Sub: Revised Integrated Filing (Financial) for the quarter and nine-months ended
31st December, 2024.**

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

Dear Sir/Madam,

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024 and BSE Circular No. 20250102-4 dated 2nd January, 2025, please find enclosed herewith the Revised Integrated Filing (Financial) for the quarter and nine-months ended 31st December, 2024.

We regret to inform you that we forgot to attach the statement of deviation in our previous filing; hence we are filing it again.

You are requested to take on record the above said information for your reference and records.

Thanking You,
Yours faithfully

FOR, SIMRAN FARMS LIMITED

**CS TANU PARMAR
CS & COMPLIANCE OFFICER
M. NO. A34769
Enclosed: As above**

ANNEXURE A- FINANCIAL RESULTS FOR THE QUARTER AND NINE-MONTHS ENDED 31ST DECEMBER, 2024. (Attached as Annexure A)

ANNEXURE B STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC:- (Attached as Annexure B)

ANNEXURE C: FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES –

S. No	Particulars	In INR Crore
1.	Loans/ revolving facilities like cash credit from banks/ financial institutions	
A.	Total amount outstanding as on date	20.46
B.	Of the total amount outstanding, amount of default as on date	0.00
2.	Unlisted debt securities i.e. NCDs and NCRPS	0.00
A.	Total amount outstanding as on date	0.00
B.	Of the total amount outstanding, amount of default as on date	0.00
3.	Total financial indebtedness of the listed entity including short term and long-term debt	20.46

ANNEXURE D: FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (APPLICABLE ONLY FOR HALF-YEARLY FILINGS I.E., 2ND AND 4TH QUARTER) :- **NOT APPLICABLE FOR THIS QUARTER**

ANNEXURE E: STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED SEPARATELY) (APPLICABLE ONLY FOR ANNUAL FILING I.E., 4TH QUARTER):- **NOT APPLICABLE FOR THIS QUARTER**

FOR SIMRAN FARMS LIMITED

CS TANU PARMAR
CS & COMPLIANCE OFFICER
M. NO. A34769

SIMRAN FARMS LIMITED

(CIN: L01222MP1984PLC002627)

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

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UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. In Lakhs except EPS)

S. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Nine Months Ended			Quarter Ended			Nine Months Ended		
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	Year Ended	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	Year Ended
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
I	Income from Operations	24511.79	17464.17	12337.81	59616.95	34800.32	48642.35	24511.79	17464.17	12337.81	59616.95	34800.32	48642.35
II	Other Income	37.03	44.67	39.57	137.60	125.37	226.40	37.03	44.67	39.57	137.60	125.37	226.40
III	Total Revenue (I+II)	24548.82	17508.84	12377.38	59754.55	34925.69	48868.75	24548.82	17508.84	12377.38	59754.55	34925.69	48868.75
IV	Expenses												
	(a) Consumption of raw materials consumed	20997.42	14687.54	10491.68	49688.93	28619.28	40096.25	20997.42	14687.54	10491.68	49688.93	28619.28	40096.26
	(b) Changes in Inventories of finished goods												
	(c) Employees benefits expenses	556.76	507.25	429.04	1525.93	1212.98	1666.82	563.66	514.15	435.95	1546.63	1233.68	1694.42
	(d) Depreciation	45.40	44.74	37.21	134.00	114.85	173.95	47.05	46.39	38.87	138.96	119.82	180.37
	(e) Finance Cost	25.96	9.99	31.22	54.67	143.39	189.41	25.96	10.08	31.21	54.76	143.60	189.63
	(f) Other expenses	2900.48	2211.90	1861.24	7060.40	4805.42	6691.81	2888.42	2200.03	1849.37	7024.23	4769.58	6645.07
	Total Expenses (IV)	24526.02	17461.42	12850.39	58463.93	34895.92	48818.04	24522.51	17458.19	12847.08	58453.51	34885.96	48805.75
V	Profit/(Loss) from Operations before exceptional /prior period items & tax (III-IV)	22.80	47.42	(473.01)	1290.62	29.77	50.71	26.31	50.65	(469.70)	1301.04	39.73	63.00
VI	Exceptional items / Prior period item	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00			
VII	Profit/(Loss) before tax (V-VI)	22.80	47.42	(473.01)	1290.62	29.77	50.71	26.31	50.65	(469.70)	1301.04	39.73	63.00
VIII	Tax expense												
	i) Current tax	8.24	19.25	(123.32)	368.51	21.75	18.82	9.44	20.40	(122.18)	372.11	25.41	23.37
	ii) Deferred tax	1.67	6.60	(9.96)	17.63	(5.46)	0.78	2.78	6.16	(10.39)	18.40	(6.10)	(0.30)
	Total Tax Expenses (VIII)	9.91	25.85	(133.28)	386.14	16.29	19.60	12.22	26.56	(132.57)	390.51	19.31	23.07
IX	Net Profit/ (Loss) for the period from continuing operations (VII-VIII)	12.89	21.57	(339.73)	904.48	13.48	31.11	14.09	24.09	(337.13)	910.53	20.42	39.93
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)	12.89	21.57	(339.73)	904.48	13.48	31.11	14.09	24.09	(337.13)	910.53	20.42	39.93
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	(17.78)	0.00	0.00	0.00	0.00	0.00	(17.78)
	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	(4.62)	0.00	0.00	0.00	0.00	0.00	(4.62)
	Other Comprehensive Income (XIV)	0.00	0.00	0.00	0.00	0.00	(13.16)	0.00	0.00	0.00	0.00	0.00	(13.16)
XV	Total comprehensive income for the period (XIII+XIV)	12.89	21.57	(339.73)	904.48	13.48	17.95	14.09	24.09	(337.13)	910.53	20.42	26.77
XVI	Non controlling interest	0.00	0.00	0.00	0.00	0.00	0.00	0.47	0.44	0.45	1.31	1.20	1.53
XVII	Total comprehensive income for the period (XV-XVI)	12.89	21.57	(339.73)	904.48	13.48	17.95	13.62	23.65	(337.58)	909.22	19.22	25.24
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						2657.35						2732.34
XX	Earnings Per Share (EPS) (Face Value of Rs. 10/- each)												
	Basic	0.34	0.57	(8.96)	23.85	0.36	0.82	0.36	0.62	(8.90)	23.98	0.51	1.01
	Diluted	0.31	0.57	(8.96)	23.19	0.36	0.82	0.33	0.62	(8.90)	23.31	0.51	1.01



Note:

1. The above unaudited results for the Quarter and Half year ended December 31, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 11/02/2025. 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.

Place : INDORE

Date : 11th February, 2025



For Simran Farms Limited

Harender

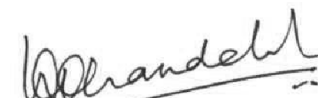
H.S. Bhatia
Managing Director
DIN- 00509426

Independent Auditor's Review Report on Standalone Unaudited Quarterly and year to date Financial Results of the Company pursuant to regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

TO
THE BOARD OF DIRECTORS OF
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 31st December 2024 and year to date results for the period 1st April 2024 to 31st December 2024 (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.
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 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 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 V.K. Khandelwal
Partner

Membership No. 070546

Place: Indore

Date: February 11th, 2025

UDIN: 25070546BMJLJB7950

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

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly and year to date Financial Results of the Company pursuant to regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

**TO
THE BOARD OF DIRECTORS OF
SIMRAN FARMS LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results 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 December 31st, 2024 and year to date results for the period 1st April 2024 to 31st December 2024 (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 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.
1	Simran Farms Limited (Holding Company)	L01222MP1984PLC002627
2	Puregene Biotech Limited (Subsidiary Company)	U01222MP1999PLC013303



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

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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.
6. The consolidated unaudited financial results includes the interim financial results of one subsidiary which has also been reviewed by us, whose interim financial results reflect total revenue of Rs. 13.50 and Rs.40.50 Lakhs and total net profit after tax of Rs. 2.74 Lakhs and Rs. 7.58 Lakhs and total comprehensive income of Rs. 2.74 Lakhs and Rs. 7.58 Lakhs for the quarter ended December 31st 2024 and for the period from 1st April 2024 to 31st December 2024, respectively, as considered in the consolidated unaudited financial results.

For Khandelwal Kakani & Co.
Chartered Accountants
(Firm's Registration No. 001311C)



CA V.K. Khandelwal
Partner

Membership No. 070546

Place: Indore

Date: February 11th, 2025

UDIN: 25070546BMJLJC6986

Statement of Deviation/Variation in utilisation of funds raised through preferential issue of 10,18,300 share warrants convertible into equivalent number of equity shares

Name of Listed Entity	SIMRAN FARMS LIMITED
Mode of Fund Raising	Public Issues / Rights Issues / Preferential Issue / QIP / Others
Date of Raising Funds	26 th October, 2024
Amount Raised (In INR.)	Rs. 3,94,59,125/-*
Report filed for Quarter ended	31 st December 2024
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	Not applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation/ Variation	Not applicable
Comments of the Audit Committee after review	Company has fully utilized the amount raised for the objects or purposes for which the funds have been raised and there is no deviation/variation in the utilization of funds as stated in objects mentioned in notice of AGM dated 16.08.2024
Comments of the auditors, if any	Not Applicable
Objects for which funds have been raised and where there has been a deviation, in the following table	Not Applicable

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
Expansion of parent farms and to Meet requirement of working capital for purchase of raw material, parent birds and to develop the broiler farming in other states.	Not applicable	Rs. 3,94,59,125/-	Nil	Rs. 3,94,59,125/-	Nil	As on 31 st December, 2024, the fund has been fully utilized for the objects or purposes for which the funds have been raised.

** Board of Directors in their meeting held on 26th October, 2024 has allotted 10,18,300 warrants convertible into equivalent equity share ("Equity Warrants") at price of Rs. 155/- (including premium of Rs.145/-) for cash consideration on a preferential basis, to members of promoter group and non promoter/other persons, from whom the Company has received required upfront payment of Rs.*

3,94,59,125/- which is equivalent to 25% of total consideration and the remaining 75% of the consideration shall be payable on the exercise of options against each such warrant within 18 months from the date of allotment of share warrant.

Deviation or variation could mean:

- a) Deviation in the objects or purposes for which the funds have been raised or
- b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer etc.

REMARK: - Statement of Deviation/Variation in utilization of funds raised through preferential issue of 10,18,300 warrants convertible into equivalent number of equity share is being submitted for Quarter ended Dec, 2024 and during the quarter upfront payment of Rs. 3,94,59,125/- which is equivalent to 25% of total consideration has been fully utilized therefore after this quarter Company is not required to submit the statement of Deviation/Variation in utilization of fund. Further upon receipt of remaining 75 % of the consideration money at the time of exercise of Option against each Warrant, Company will submit the same.

Thanking you.

Yours Faithfully,

FOR SIMRAN FARMS LIMITED

**CS TANU PARMAR
CS & COMPLIANCE OFFICER
M. NO. A34769**