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 ENDED 30TH JUNE , 2019

VIII     Tax expense       ii) Current tax       iii) MAT credit       Total Tax Expense       IX     Net Profit/ (Loss) fr       XI     Tax expenses fr       XII     Net Profit/ (Loss) fr       XII     Tax expenses fr       XII     Net Profit/ (Loss) fr       XVI     Total compre       XVI     Non controllit       XVI     Protal compre       XVII     Paid up Equity       XIX     Previous accoid																					L		VI Exceptional items	V Profit/(L	Total Exp	(f)Other expenses	(a)Finance Cost	(c)Employ	(b)Change	IV Expenses (a)Consun		II Other Income	Г Тасота Гу		S. No.	
j). Current tax         ii) Deferred tax         iii) MAT credit         Total Tax Expenses ( VIII )         Net Profit/ (Loss) for the period from continuing operations (VII)         Profit/ (Loss) for the period from discontinuing operations         Tax expenses from discontinuing operations         Net Profit/ (Loss) for the period from discontinuing operations (X-XI)         Net Profit/ (Loss) for the period (IX+XII)         Other comprehensive income         Item that will not be reclassified to profit and loss i.e. Remeasurement of defined benefit plans.         Other Comprehensive income for the period (XIII+XIV)         Other Comprehensive income for the period (XIII+XIV)         Total comprehensive income for the period (XIII+XIV)         Non controlling interest         Non controlling interest         Paid up Equity Share Capital (Face Value of the Shares of Rs. 10/- each)         Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	w         tax         iit         penses (VIII)         (Loss) for the period from continuing operations         c) for the period from discontinuing operations         s from discontinuing operations         s for the period from discontinuing operations         closs) for the period (IX+XII)         trone herit income         II not be reclassified to profit and loss i.e. Remeasurement of defined benefit plans.         refensive income for the period (XIII+XIV)         rehensive income for the period (XIII+XIV)         Iling interest         rehensive income for the period (XV-XVI)         refuse income for the period (XV-XVI)	w         tax         itt         penses (VIII)         Loss) for the period from continuing operations         is from discontinuing operations         s from discontinuing operations         s from discontinuing operations         closs) for the period from discontinuing operations (X-XI)         Inot be reclassified to profit and loss i.e. Remeasurement of defined benefit plans.         refensive income (XIV)         rehensive income for the period (XIII+XIV)         rehensive income for the period (XIII+XIV)         rehensive income for the period (XIII+XIV)         rehensive income for the period (XV-XVI)         rehensive income for the period (XV-XVI)	w         tax         iit         penses (VIII)         (Loss) for the period from continuing operations         c) for the period from discontinuing operations         s from discontinuing operations         c) for the period from discontinuing operations         c) for the period from discontinuing operations         c) for the period (IX+XII)         trong the reclassified to profit and loss i.e. Remeasurement of defined benefit plans.         efft plans.         refrequent of defined benefit plans.         prehensive income for the period (XIV)         rehensive income for the period (XIV-XVI)	w         tax         iit         penses (VIII)         (Loss) for the period from continuing operations         is from discontinuing operations         s from discontinuing operations         s from discontinuing operations         closs) for the period from discontinuing operations (X-XI)         It coss) for the period (IX+XII)         orehensive income         II not be reclassified to profit and loss i.e. Remeasurement         efft plans.         efft plans.         efft plans.         prehensive income to f defined benefit plans.         prehensive income for the period (XIII+XIV)         rehensive income for the period (XIII+XIV)	w         tax         lit         penses (VIII) <b>Loss) for the period from continuing operations</b> s from discontinuing operations         s from discontinuing operations         Loss) for the period from discontinuing operations (X-XI) <b>Inthe period from discontinuing operations (X-XII) Inthe period (IX+XII) In ot be reclassified to profit and loss i.e.</b> Remeasurement of the period to profit and loss i.e. Remeasurement of defined benefit plans.         efft plans.         efft plans.         efft plans.         rehensive income (XIV)         prehensive income (XIV)	w         tax         lit         penses (VIII)         (Loss) for the period from continuing operations         s from discontinuing operations         s from discontinuing operations         Loss) for the period from discontinuing operations         Loss) for the period from discontinuing operations (X-XI         Loss) for the period (IX+XII)         rehensive income         II not be reclassified to profit and loss i.e. Remeasurement of defined benefit plans.         Remeasurement of defined benefit plans.         prehensive income (XIV)	<ul> <li>w</li> <li>trax</li> <li>it</li> <li>penses (VIII)</li> <li>(Loss) for the period from continuing operations</li> <li>c) for the period from discontinuing operations</li> <li>c) for the period from discontinuing operations</li> <li>c) for the period from discontinuing operations (X-XI Loss) for the period (IX+XII)</li> <li>(Loss) for the period (IX+XII)</li> <li>(Los</li></ul>	<ul> <li>w</li> <li>trax</li> <li>iit</li> <li>(Loss) for the period from continuing operations</li> <li>c) for the period from discontinuing operations</li> <li>from discontinuing operations</li> <li>coss) for the period from discontinuing operations (X-XI Loss) for the period (IX+XII)</li> <li>the seclassified to profit and loss i.e. Remeasurement of defined benefit plans.</li> <li>Remeasurement of defined benefit plans.</li> </ul>	<ul> <li>w</li> <li>tax</li> <li>iit</li> <li>penses (VIII)</li> <li>[Loss] for the period from continuing operations</li> <li>i) for the period from discontinuing operations</li> <li>s from discontinuing operations</li> <li>Loss) for the period from discontinuing operations (X-XI)</li> <li>(Loss) for the period (IX+XII)</li> <li>orehensive income</li> <li>II not be reclassified to profit and loss i.e. Remeasurement plans.</li> </ul>	w         tax         lit         penses (VIII) <b>[Loss] for the period from continuing operations</b> i) for the period from discontinuing operations         s from discontinuing operations         Loss) for the period from discontinuing operations (X-XI) <b>(Loss) for the period (IX+XII)</b> orehensive income         II not be reclassified to profit and loss i.e. Remeasurement	<ul> <li>x</li> <li>iax</li> <li>iit</li> <li><b>Loss) for the period from continuing operations</b></li> <li>i) for the period from discontinuing operations</li> <li>s from discontinuing operations</li> <li>s for the period from discontinuing operations (X-XI Loss) for the period from discontinuing operations (X-XI Loss) for the period (IX+XII)</li> </ul>	x ax it penses ( VIII ) (Loss) for the period from continuing operations () for the period from discontinuing operations s from discontinuing operations (X-XI	w ax iax int penses (VIII) (Loss) for the period from continuing operations () for the period from discontinuing operations s from discontinuing operations	w ax lit penses ( VIII ) (Loss) for the period from continuing operations () for the period from discontinuing operations	x ax lit <u>penses ( VIII )</u> (Loss) for the period from continuing operations	tax d tax redit Expenses ( VIII )	rax d tax redit	tax d tax	tax			Profit/(Loss) hefore tax (V-VI)	al items	Profit/(Loss) from Operations before exceptional and	Total Expenses (IV)	kpenses		(c)smployees benefits expenses	(b)Changes in inventories of finished goods	(a)Consumption of raw materials	Total Revenue (I+II)	me	Income from Operations		Particulars	
287.27 (13.79) 0.00 273.48 <b>740.02</b> <b>740.02</b> <b>740.02</b> 0.00 0.00 <b>740.02</b> 0.00 <b>740.02</b> <b>740.02</b> 379.17	287.27 (13.79) 0.00 273.48 <b>740.02</b> <b>740.02</b> <b>740.02</b> <b>740.02</b> 0.00 740.02 0.00 740.02 740.02 379.17	287.27 (13.79) 0.00 273.48 <b>740.02</b> <b>740.02</b> <b>740.02</b> <b>740.02</b> 0.00 <b>740.02</b> 0.00 <b>740.02</b> 740.02 740.02	287.27 (13.79) 0.00 273.48 <b>740.02</b> <b>740.02</b> <b>740.02</b> 0.00 740.02 0.00 740.02 740.02 740.02	287.27 (13.79) 0.00 273.48 <b>740.02</b> 0.00 0.00 <b>740.02</b> 740.02 0.00 740.02 0.00	287.27 (13.79) 0.00 273.48 <b>740.02</b> 0.00 0.00 0.00 <b>740.02</b> 0.00 740.02 0.00	287.27 (13.79) 0.00 273.48 <b>740.02</b> 740.02 740.02 0.00 0.00	287.27 (13.79) 0.00 273.48 <b>740.02</b> <b>740.02</b> <b>740.02</b> <b>740.02</b> 0.00 0.00	287.27 (13.79) 0.00 273.48 <b>740.02</b> <b>740.02</b> <b>740.02</b> <b>740.02</b> <b>740.02</b> 0.00	287.27 (13.79) 0.00 273.48 740.02 0.00 0.00 740.02 740.02 0.00	287.27 (13.79) 0.00 273.48 740.02 0.00 0.00 740.02 740.02	287.27 (13.79) 0.00 273.48 740.02 0.00 0.00 0.00 740.02	287.27 (13.79) 0.00 273.48 <b>740.02</b> 0.00 0.00 0.00	287.27 (13.79) 273.48 <b>740.02</b> 0.00 0.00	287.27 (13.79) 0.00 273.48 <b>740.02</b> 0.00	287.27 (13.79) 0.00 273.48 740.02	287.27 (13.79) 0.00 273.48	287.27 (13.79) 0.00	287.27 (13,79)	287.27			1013.50		1013.50	7294.49	1048.25	26.23	53 71	320.36	5835.94	8307.99	0.25	8307.74	30-Jun-19		
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																407.13				4		613.17		623.98	3	Г	187.26	216.75	1271.13	24978.00	31978.81	4.88	31973.93	Audited	31-Mar-19	Von Fadad

Place : INDORE Date : 14th August, 2019 Hanaging Director DIN- 00509426	<ol> <li>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.</li> <li>6. Previous year figures are regrouped/reclassified to conform the current year's presentation.</li> <li>7. The figures for the quarter ended March 31, 2019 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.</li> <li>8. The consolidated financial results for quarter ended June 30, 2018 were not subjected to limited review by the statutory auditors of the Company and are as prepared by the management.</li> </ol>	<ol> <li>The above unaudited results for the Quarter ended June 30, 2019 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in it's meeting neid on 14/08/2019. 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.</li> <li>The above consolidated financial statement includes the financial figures of subsidiary Company i.e. Puregene Biotech Limited.</li> <li>The Company has been primarily engaged in Poultry Breeding &amp; Farming activities only. As such there is no identifiable operating segment, hence there is nothing to disclose under IND AS-108 'Operating Segment'.</li> <li>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.</li> </ol>
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Note:



## 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, 2019 ("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 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.

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

J.C. Baheti Proprietor M.No.072585 UDIN: 19072585AAAAAR6799

Date: 14/08/2019 Place: Indore

C. BAHETI & ASSOCIATE INDORE M No 72585 FRN No 03390 C Chartered Accountants



### J.C. Baheti & Associates

#### **Chartered Accountants**

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#### 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") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2019 & for the period from April 1, 2019 to June 30, 2019 ("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. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended June 30, 2018 and the corresponding period from April 1, 2018 to June 30, 2018, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

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 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.

BAHETI & ASSOCIA No 03390 C Chartered Accountants



# J.C. Baheti & Associates

### **Chartered Accountants**

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4. The Statement includes the results of the following entities

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

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 6 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.

6. We did not review the interim financial information of 1 subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflects, total revenues of Rs. 13.50 Lakhs for the quarter ended June 30, 2019, total net profit after tax of Rs. 2.19 Lakhs for the quarter ended June 30, 2019 as considered in the Statement. These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter.

M No 72585 FRN No 03390 C

Chartered Accountants

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

BAHETI & ASSOCIATE INDORE

J.C. Baheti Proprietor M.No.072585 UDIN: 19072585AAAAAS4301

Date: 14/08/2019 Place: Indore