JK AGRI GENETICS LTD.

JKAGL: SECTL: SE: 2025

Date: 31st July 2025

BSE Ltd.
Department of Corporate Services
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001

Scrip Code: 536493

Through: BSE Listing Centre

Dear Sir/Madam,

Re: Outcome of Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. Kindly refer to our letter dated 25th July 2025 intimating that a Meeting of Board of Directors will be held on Thursday, 31st July 2025, inter alia, to consider and approve the Unaudited Financial Results (Standalone and Consolidated) of the Company for the first quarter ended 30th June 2025.

2. Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we now send herewith the Unaudited Financial Results (Standalone and Consolidated) of the Company for the first quarter ended 30th June 2025, duly reviewed and recommended by Audit Committee and approved by the Board of Directors of the Company, at its Meeting held today i.e. on 31st July 2025, commenced at 12:15 P.M. and concluded at 2:50 P.M., along with copy of Limited Review Reports (Standalone and Consolidated) of the Statutory Auditors of the Company thereon.

3. The Results are also being published in the Newspapers, in the prescribed format

Submitted for your information and record.

Thanking you and always assuring of our best cooperation.

Yours faithfully,
For JK Agri Genetics Ltd.

(Anoop Singh Gusain)
Company Secretary and
Compliance Officer

Encl: as above

JK AGRI GENETICS LTD.

Regd. Office : 7, Council House Street, Kolkata - 700001. Admn Office: 1-10-177, 4th Floor, Varun Towers, Begumpet, Hyderabad-500016.
CIN: L01400WB2000PLC091286

Website: www.jkagri.com, Email: info@jkagri.com, Telephone No.040 66316858, Fax No.:040-27764943

Unaudited Financial Results for the Quarter ended 30th June, 2025

(₹ in Lacs)

S. No	Particulars	STANDALONE				CONSOLIDATED		
		Quarter Ended			Year Ended	Quarter Ended		Year Ended
		30.06.2025	30.06.2024	31.03.2025	31.03.2025	30.06.2025	31.03.2025	31.03.2025
		Unaudited	Unaudited	Audited	Audited	Unaudited	Audited	Audited
1	Revenue From Operations	9,193.18	7,895.84	2,758.70	16,178.73	9,193.18	2,758.70	16,178.73
2	Other Income	225.47	93.59	206.38	510.70	225.47	206.38	510.70
3	**Total Income (1+2)**	9,418.65	7,989.43	2,965.08	16,689.43	9,418.65	2,965.08	16,689.43
4	**Expenses**							
(a)	Cost of Material Consumed	6,047.06	3,744.06	4,177.56	11,100.45	6,047.06	4,177.56	11,100.45
(b)	(Increase)/Decrease in Inventories of Finished Goods, work-in-progress and Stock in Trade	(520.95)	708.39	(2,833.17)	(1,007.63)	(520.95)	(2,833.17)	(1,007.63)
(c)	Employees Benefits Expenses	767.94	915.37	737.72	3,345.03	767.94	737.72	3,345.03
(d)	Finance Cost	115.80	173.88	102.08	589.31	115.80	102.08	589.31
(e)	Depreciation and Amortisation Expense	117.67	102.36	97.48	403.42	117.67	97.48	403.42
(f)	Other Expenses	1,118.98	1,122.96	759.18	3,753.85	1,118.98	759.18	3,753.85
	Total Expenses- 4	7,646.50	6,767.02	3,040.85	18,184.43	7,646.50	3,040.85	18,184.43
5	**Profit/(Loss) before share of Profit/(Loss) in an Associate / Joint Venture (3 - 4)**	1,772.15	1,222.41	(75.77)	(1,495.00)	1,772.15	(75.77)	(1,495.00)
6	Share of Profit/(Loss) in an Associate	-	-	-	-	(0.03)	(0.44)	(0.44)
7	**Profit / (Loss) before exceptional Items and Tax (5 + 6)**	1,772.15	1,222.41	(75.77)	(1,495.00)	1,772.12	(76.21)	(1,495.44)
8	Exceptional Items Gain / (Loss) [Net]	-	-	-	1,248.50	-	-	1,248.50
9	**Profit / (Loss) Before Tax (7+8)**	1,772.15	1,222.41	(75.77)	(246.50)	1,772.12	(76.21)	(246.94)
10	Tax Expenses							
	- Current Tax	309.63	213.58	-	-	309.63	-	-
	- MAT Credit Entitlement	(309.63)	(213.58)	-	-	(309.63)	-	-
	- Prior Period Tax Adjustment	-	-	83.67	83.67	-	83.67	83.67
	- Deferred Tax	543.69	364.21	(24.63)	(79.73)	543.69	(24.63)	(79.73)
11	**Net Profit / (Loss) after Tax (9-10)**	1,228.46	858.20	(134.81)	(250.44)	1,228.43	(135.25)	(250.88)
12	**Other Comprehensive Income (Net of Tax)** Items that will not be reclassified to profit or Loss	(1.77)	(3.54)	6.48	(4.15)	(1.77)	6.48	(4.15)
13	**Total Comprehensive Income for the Period (11+12)**	1,226.69	854.66	(128.33)	(254.59)	1,226.66	(128.77)	(255.03)
14	Paid-Up Equity Share Capital (Face Value :₹ 10/- per share)	463.70	463.70	463.70	463.70	463.70	463.70	463.70
15	Other Equity	-	-	-	10,284.84	-	-	10,284.40
16	Earning Per Share (₹) - Basic & Diluted	26.49	18.51	(2.91)	(5.40)	26.49	(2.92)	(5.41)

Notes:

1. The Company's business is of seasonal nature, therefore results of the current Quarter are not representetive of full year's performance.
2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 31st July, 2025.
3. The Company has an Associate w.e.f 3rd January 2025 and had first time prepared the consolidated results for the Quarter and year ended 31st March 2025 and hence figures of comparative quarter ended 30th June 2024 are not applicable.
4. The Company operates only in one Segment - Agri and Allied Products.
5. The Figures of previous periods have been regrouped / rearranged, wherever necessary.

LODHA & CO LLP New Delhi Chartered Accountants

for JK AGRI GENETICS LIMITED

Dr Raghupati Singhania
Chairman

New Delhi
31st July, 2025

For Kind Attention of Shareholders: As a part of Green Initiative of the Government, all the Shareholders are requested to get their e-mail addresses registered with the Company for receiving Annual Report, etc. on e-mail.

LODHA
& CO LLP
Chartered Accountants

12, Bhagat Singh Marg, New Delhi - 110 001, India
Telephone : 91 11 23710176 / 23710177 / 23364671 / 2414
E-mail : delhi@lodhaco.com

Independent Auditor's Review Report on Quarterly Ended Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of JK Agri Genetics Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of JK Agri Genetics Limited ('the Company') for the quarter ended 30th June, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

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 Ind AS-34, "Interim Financial Reporting" prescribed u/s 133 of the Companies Act, 2013 (as amended) read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE 2410) "Review of Interim financial information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to enquiries of the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above , nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the applicable Accounting Standards i.e. Indian Accounting Standards ('Ind AS') prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter

Attention is invited on matter regarding overdue trade receivables of Rs. 1,823.61 lakhs and security deposit of Rs. 121.68 lakhs from Rajasthan State Seeds Corporation (RSSC), where legal action have been initiated by the Company in earlier year for recovery. The petition filed by the Company in earlier year for arbitration proceedings was adjudged against the Company on grounds of limitation and during the quarter ended 30th June, 2025, the Company's application u/s 34 of the Arbitration and Conciliation Act filed before the Learned Commercial Court, Jaipur against the earlier arbitration award adjudged against the company has been dismissed on the grounds holding that the scope under section 34 of the Act of 1996 is very limited. Subsequent to 30th June, 2025, the Company on 29th July, 2025 has filed an appeal before High Court of Rajasthan for quashing and setting aside the arbitration award and also the Commercial Court's judgment. During the earlier years, RSSC had filed Special Leave Petition (SLP) before the Hon'ble Supreme

Court against the orders of High Court of Rajasthan in miscellaneous application which was dismissed in Company's favour.

As per the legal opinion obtained by the Company, in the opinion of the management the Company has creditable case in its favour. Hence, the stated outstanding amount has been considered good and recoverable and no provision there against is considered necessary by the management at this stage.

Our conclusion is not modified in respect of this matter.

6. Other Matter

The financial results of the Company for the quarter ended 30th June, 2024 were reviewed by predecessor auditor who expressed unmodified conclusion vide their report dated 30th July, 2024.

Our conclusion on the statement is not modified in respect of the above matter.

For Lodha & Co LLP
Chartered Accountants
Firm's Registration No. 301051E/E300284





(Shyamal Kumar)
Partner
Membership No. 509325
UDIN : 25509325BMINXG2009
Place : New Delhi
Date : 31st July 2025

LODHA
& CO LLP
Chartered Accountants

12, Bhagat Singh Marg, New Delhi - 110 001, India
Telephone : 91 11 23710176 / 23710177 / 23364671 / 2414
E-mail : delhi@lodhaco.com

Independent Auditor's Review Report on Quarterly Ended Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of JK Agri Genetics Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of JK Agri Genetics Limited ('the Company') and its associate for the quarter ended 30th June, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

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 Ind AS-34, "Interim Financial Reporting" prescribed u/s 133 of the Companies Act, 2013 (as amended) read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE 2410) "Review of Interim financial information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to enquiries of the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India 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: An associate

JK Agri Research Services Ltd (w.e.f. 03rd January 2025)

5. Based on our review conducted as above , nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results prepared in accordance with the applicable Accounting Standards i.e. Indian Accounting Standards ('Ind AS') prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matter

Attention is invited on matter regarding overdue trade receivables of Rs. 1,823.61 lakhs and security deposit of Rs. 121.68 lakhs from Rajasthan State Seeds Corporation (RSSC), where legal action have been initiated by the Company in earlier year for recovery. The petition filed by the Company in earlier year for arbitration proceedings was adjudged against the Company on grounds of limitation and during the quarter ended 30th June, 2025, the Company's application

u/s 34 of the Arbitration and Conciliation Act filed before the Learned Commercial Court, Jaipur against the earlier arbitration award adjudged against the company has been dismissed on the grounds holding that the scope under section 34 of the Act of 1996 is very limited. Subsequent to 30th June, 2025, the Company on 29th July, 2025 has filed an appeal before High Court of Rajasthan for quashing and setting aside the arbitration award and also the Commercial Court's judgment. During the earlier years, RSSC had filed Special Leave Petition (SLP) before the Hon'ble Supreme Court against the orders of High Court of Rajasthan in miscellaneous application which was dismissed in Company's favour.

As per the legal opinion obtained by the Company, in the opinion of the management the Company has creditable case in its favour. Hence, the stated outstanding amount has been considered good and recoverable and no provision there against is considered necessary by the management at this stage.

Our conclusion is not modified in respect of this matter.

7. Other Matter

We did not review the unaudited interim financial results and other information in respect of associate included in the unaudited consolidated financial results, whose unaudited interim financial results and other information reflect total net profit/(loss) after tax of Rs (0.03) lakhs and total other comprehensive profit/(loss) of Rs (0.03) lakhs for the quarter ended 30th June, 2025, as considered in the unaudited consolidated financial results. The unaudited interim financial results and other financial information of above associate has been approved and 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 it, is based solely on unaudited interim financial results and other financial information furnished. According to the information and explanations given to us by the Management, the unaudited interim financial results and other financial information of the associate is not material to the Company.

Our Conclusion on the statement is not modified in respect of the above matter.

For Lodha & Co LLP
Chartered Accountants
Firm's Registration No. 301051E/E300284





(Shyamal Kumar)
Partner
Membership No. 509325
UDIN : 25509325BMINXH8815
Place : New Delhi
Date : 31st July 2025