

JKAGL: SECTL: SE: 2026

Date: 4<sup>th</sup> February 2026

BSE Ltd.

Department of Corporate Services  
25<sup>th</sup> 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 28<sup>th</sup> January 2026 intimating that a Meeting of Board of Directors will be held on Wednesday, 4<sup>th</sup> February 2026, inter alia, to consider and approve the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended 31<sup>st</sup> December 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 quarter and nine month ended 31<sup>st</sup> December 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 4<sup>th</sup> February 2026, commenced at 1:00 P.M. and concluded at 3:40 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



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Regd. Office: 7, Council House Street, Kolkata - 700 001. Phone: +91 33 2248 7084/6181. Corporate Identity Number: 101400WB2000PLC091286  
Secretariat Dept: Gulab Bhawan (Rear Wing) 3rd Floor, 54, Bahadur Shah Zafar Marg, New Delhi - 110 002. Phone: +91 68201891. E-mail: jkaglshareholder@jkmall.com

 www.jkagri.com

Harvesting happiness through innovation

# 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](http://www.jkagri.com), Email: [Info@jkagri.com](mailto:Info@jkagri.com), Telephone No.040 66316888, Fax No.:040-27784943

## Unaudited Financial Results for the Quarter ended 31st December, 2025

(₹ In Lacs)

S. No	Particulars	STANDALONE				CONSOLIDATED			
		Quarter Ended		Nine Months ended		Quarter Ended		Nine Months ended	
		31.12.2025 Unaudited	31.12.2024 Unaudited	30.09.2025 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	31.03.2025 Audited	31.12.2025 Unaudited	31.03.2025 Audited
1	Revenue From Operations	2,382.99	2,600.41	1,807.31	13,463.48	13,420.03	16,178.73	2,362.89	1,907.31
2	Other Income	293.56	127.55	113.70	632.73	304.32	510.70	203.56	113.70
3	<b>Total Income (1+2)</b>	<b>2,686.55</b>	<b>2,727.96</b>	<b>2,021.01</b>	<b>14,096.21</b>	<b>13,724.35</b>	<b>16,689.43</b>	<b>2,566.55</b>	<b>2,021.01</b>
4	<b>Expenses</b>								
(e)	Cost of Material Consumed	1,644.97	2,405.73	1,127.71	8,819.74	6,922.89	11,100.45	1,644.97	1,127.71
(b)	(Increase)/Decrease in inventories of Finished Goods, work-in-progress and Stock in Trade.	156.88	(959.96)	(155.50)	(619.79)	1,825.54	(1,007.63)	156.88	(155.50)
(c)	Employees Benefits Expenses	853.48	852.75	708.03	2,129.45	2,607.31	3,346.03	863.48	708.03
(d)	Finance Cost	109.29	154.13	135.16	360.24	487.23	589.31	109.29	135.15
(e)	Depreciation and Amortisation Expense	68.25	106.14	84.58	270.50	305.94	403.42	68.25	84.58
(f)	Other Expenses	856.56	932.66	660.45	2,665.99	2,994.67	3,753.85	666.56	880.45
	<b>Total Expenses - 4</b>	<b>3,299.21</b>	<b>3,491.45</b>	<b>2,780.42</b>	<b>13,728.13</b>	<b>16,143.58</b>	<b>16,184.43</b>	<b>3,289.21</b>	<b>2,780.42</b>
5	Profit/(Loss) before share of Profit/(Loss) in an Associate / Joint Venture (3 - 4)	(642.66)	(763.49)	(759.41)	370.08	(1,418.23)	(1,495.00)	(842.66)	(759.41)
6	Share of Profit/(Loss) in an Associate	-	-	-	-	-	(0.01)	-	(0.04)
7	Profit / (Loss) before exceptional items and Tax (5 + 6)	(642.66)	(763.49)	(759.41)	370.08	(1,419.23)	(1,495.00)	(642.67)	(759.41)
8	Exceptional Items Gain / (Loss) [Net]	(84.84)	1,248.50	-	(84.84)	1,248.50	1,248.50	-	(84.84)
9	Profit / (Loss) Before Tax (7+8)	(727.30)	485.01	(759.41)	285.44	(170.73)	(246.50)	(727.31)	(759.41)
10	<b>Tax Expenses</b>								
	- Current Tax	(117.77)	-	(132.68)	59.18	-	-	(117.77)	(132.68)
	- MAT Credit Entitlement	117.77	-	132.68	(59.18)	-	-	117.77	132.68
	- Prior Period Tax Adjustment	-	-	-	-	83.67	-	-	83.67
	- Deferred Tax	(200.31)	127.08	(250.33)	93.05	(55.10)	(79.73)	(200.31)	(250.33)
11	Net Profit / (Loss) after Tax (9-10)	(528.99)	357.93	(509.08)	192.39	(115.63)	(250.44)	(527.00)	(509.08)
12	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-	-	-
13	Items that will not be reclassified to profit or loss	(1.78)	(3.54)	(1.77)	(5.32)	(10.83)	(4.15)	(1.78)	(1.77)
	<b>Total Comprehensive Income for the Period (11+12)</b>	<b>(528.77)</b>	<b>354.39</b>	<b>(510.86)</b>	<b>187.07</b>	<b>(128.28)</b>	<b>(284.59)</b>	<b>(528.78)</b>	<b>(510.86)</b>
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	463.70
15	Other Equity					10,284.84			10,284.40
16	Earning Per Share (₹)								
	- Basic & Diluted	(11.36)	7.72	(10.98)	4.15	(2.49)	(5.40)	(11.37)	(10.98)
								4.15	(5.41)

**Notes:**

- The Company's business is of seasonal nature, therefore results of the current Quarter are not representative of full year's performance.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 4th February, 2026.
- 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 31st December 2024 are not applicable.
- The Government of India notified the four Labour Codes ( New Labour Codes) effective from 21st November 2025. On the basis of draft Central Rules and FAQ's issued by the Ministry of Labour & Employment (MoLE), the Company has assessed the incremental impact towards retiral obligations at ₹ 84.84 lacs and disclosed the same as an Exceptional Item in line with the guidance provided by the Institute of Chartered Accountants of India. The Company will continue to monitor developments relating to the New Labour Codes and would provide appropriate accounting effect as needed.
- The Company operates only in one Segment - Agri and Allied Products.
- The Figures of previous periods have been regrouped / rearranged, wherever necessary.

New Delhi  
04th February, 2026



for JK AGRI GENETICS LIMITED

  
Raghupati Singhania  
Chairman

**Independent Auditor's Review Report on Quarterly and Nine months 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 and nine months ended 31<sup>st</sup> December, 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. The Company on 29<sup>th</sup> 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 year, RSSC



Regd. Office: 19, Esplanade Mansions, 14 Government Place East, Kolkata 700069, West Bengal, India.  
Lodha & Co (ICAI Reg. No. 301051E) a Partnership Firm was converted into Lodha & Co LLP  
(Identification No. ACE-5752) a Limited Liability Partnership with effect from December 27, 2023

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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 considering ongoing legal proceedings.

Our conclusion is not modified in respect of this matter.

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



(Shyamal Kumar)

Partner

Membership No. 509325

UDIN: 265093250WQVZN7929

Place: New Delhi

Date: 04<sup>th</sup> February 2026



**Independent Auditor's Review Report on Quarterly and Nine months 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 and nine months ended 31<sup>st</sup> December, 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**

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



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Kolkata Mumbai New Delhi Chennai Hyderabad Jaipur

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. The Company on 29<sup>th</sup> 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 year, 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 considering ongoing legal proceedings.

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 (loss) after tax of Rs (0.01) lakhs and Rs (0.04) lakhs and total other comprehensive profit/(loss) of Rs (0.01) lakhs and Rs (0.04) lakhs, respectively for the quarter and nine months ended 31<sup>st</sup> December 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: 26509325BJ0IVU8218  
Place: New Delhi  
Date: 04<sup>th</sup> February 2026

