

HINDUSTAN AGRIGENETICS LIMITED

CIN-L01119DL1990PLC040979, Regd. Office: C-1/5, Second Floor, Safdarjung
Development Area, Hauz Khas, New Delhi-110016, India
(Correspondence address: C 63, South Extension Part-II, New Delhi 110 049)
Email: hindustanagrigenetics@gmail.com, **Tel:** +91 98102 73609

Date: 30th May, 2025

To,
The Secretary
BSE Ltd.
Phiroze Jeejeebhoy Tower
Dalal Street, Mumbai,
Maharashtra- 400001
corp.relations@bseindia.com

Subject: Outcome of Board Meeting held today on Friday 30th day of May, 2025

Dear Sir/ Madam,

This is to inform that the Board of Directors of the Company at its meeting held today i.e. on Friday 30th May, 2025 has inter-alia transacted the following business:

1. The Board has approved the Audited Financial Statements (Standalone) along with Statutory Auditor's Report on the Financial Statements for the quarter/half year and year ended 31 March, 2025 and declaration of Un-modified opinion on Auditor's Report. (Attached)
2. Appointment of M/s. G.R GUPTA & ASSOCIATES, Practicing Company Secretaries as Secretarial Auditors of the Company for a term of Five Years.

The meeting of the Board of Directors commenced at 02.00 PM and concluded at 4.00 PM.

Thanking you
Yours truly,

For Hindustan Agrigenetics Limited
(ISIN No INE174101019)



Pritam Kapur
Director
DIN - 00461538
ADDRESS - C-63, South Extension, Part -II
New Delhi - 110049
Encl: as above

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Date: 30th May, 2025

DECLARATION

(Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015) It is hereby declared that the Statutory Auditors, ANANT RAO & MALLIK, Chartered Accountants. (Firm Registration Number: 006266S), have issued Audit Report with an unmodified opinion on the Annual Audited Financial Results of the Company for the year ended 31.03.2025.

This declaration is issued pursuant to Regulation 33(3) (d) of SEBI (Listing Obligation and Disclosure Requirements) 2015, as amended by SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification No. SEBI/LAD-NRO/GN/ 2016-17/001 DATED 25.05.2016.

Thanking you

Yours truly,

For Hindustan Agrigenetics Limited
(ISIN No INE174101019)



Pritam Kapur
Director
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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR TO DATE 31-03-2025

Sl. No.	Particulars	For Quarter ended			Amt in Lacs except EPS	
		3/31/2025	12/31/2024	3/31/2024	Year Ended 3/31/2025	Year Ended 3/31/2024
	(Refer Notes Below)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Nature of Report - Standalone or Consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
	REVENUE :					
I	Revenue from Operations	-	3.37	-	7.71	7.20
II	Other Income	17.92	24.44	15.21	75.99	96.12
III	Total Revenue (I + II)	17.92	27.81	15.21	83.70	103.32
IV	EXPENSES :					
	a) Cost of Materials Consumed	0.00	1.77	0.00	4.00	3.69
	b) Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
	c) Changes in Inventories	0.00	0.00	0.00	0.00	0.00
	d) Employee Benefits Expense	2.30	2.20	2.13	8.82	7.94
	e) Finance Cost	0.00	0.00	0.00	1.11	0.00
	f) Depreciation and Amortisation Expense	0.90	0.90	1.08	3.59	3.69
	h) Other Expenses :					
	- Other Administrative Expenses	19.98	11.30	6.50	54.32	25.18
	- Manufacturing & Operating Expenses	0.00	1.06	0.00	2.35	0.00
	- Changes in Value of Investments	46.62	8.11	(7.86)	40.61	2.23
	Total Other Expenses	66.60	20.47	(1.36)	97.28	27.41
	Total Expenses	69.80	25.34	1.85	114.80	42.73
V	Profit / (Loss) before Exceptional and Extraordinary items (III-IV)	(51.88)	2.47	13.36	(31.10)	60.59
VI	a) Exceptional Items - Prior Period expenses	-	-	-	0.33	-
	b) Extraordinary Items	-	-	-	-	-
VII	Profit / (Loss) Before Tax (V - VI)	(51.88)	2.47	13.36	(30.77)	60.59
VIII	Tax Expense :					
	(1) Current Tax	-	-	-	-	-
	(2) Income Tax - Earlier Years	-	-	-	-	-
	(2) Deferred Tax	(0.27)	-	0.00	(0.27)	13.65
IX	Profit/(Loss) After Tax (Continuing operations) (VII - VIII)	(51.61)	2.47	13.36	(30.50)	46.94
X	Other Comprehensive Income	-	-	-	-	-
XI	Total Comprehensive Income (IX + X)	(51.61)	2.47	13.36	(30.50)	46.94
XII	Paid-up Share Capital	440.02	440.02	440.02	440.02	440.02
XIII	Face Value of the Shares	Rs. 10.00	Rs. 10.00	Rs. 10.00	Rs. 10.00	Rs. 10.00
XIV	Other Equity :					
	- Total Reserves	762.32	813.94	792.83	762.32	792.83
XV	Earnings Per Share (before extraordinary items) (of Rs. 10/- each)					
	Not Annualised :					
	a) Basic	(1.17)	0.056	0.30	(0.69)	1.07
	b) Diluted	(1.17)	0.056	0.30	(0.69)	1.07

Notes:

- The above audited financial results were reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 29th May, 2025 and the review of the same have been carried out by the Statutory Auditors of the company.
- The Company had adopted the Indian Accounting Standards (Ind AS) from April 1, 2017 and these financial results have 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 accounting principles generally accepted in India.
- The format of audited quarterly results as prescribed by SEBI's Circular CIR/CFD/CMD / 15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI Circular dated 5th July, 2016, Ind AS and Schedule III of the Companies Act, 2013.
- The Company has one reportable business segment viz., Trading in Agricultural Seeds.
- The previous period figures have been rearranged / regrouped, wherever necessary, to confirm to current period classification.

Place : New Delhi
Date : 30.05.2025

By and on behalf of the Board of Directors of
HINDUSTAN AGRIGENETICS LIMITED


PRITAM KAPUR
Managing Director

HINDUSTAN AGRIGENETICS LIMITED

CIN NO. L01119DL1990PLC040979

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BALANCE SHEET AS AT 31-03-2025

Particulars	As at 31-03-2025	As at 31-03-2024
	Rs.	Rs.
<u>I. ASSETS</u>		
(1) Non-Current Assets :		
(a) Property, Plant and Equipment	1,593,568	1,905,820
(b) Capital Work In Progress	-	-
(c) Financial Assets :	-	-
(i) Investments	-	-
(d) Deferred Tax Assets (Net)	9,013,456	8,986,904
(e) Other Non-Current Assets	-	-
Total Non-Current Assets	10,607,024	10,892,724
(2) Current Assets :		
(a) Inventories	-	-
(b) Financial Assets :		
i) Investments	36,408,347	19,685,239
ii) Loans and Advances	25,000,000	-
iii) Trade Receivables	-	-
iv) Cash and Cash Equivalents	51,405,088	94,799,045
(c) Other Current Assets	627,464	2,114,475
Total Current Assets	113,440,899	116,598,759
Total Assets	124,047,924	127,491,483
<u>II. EQUITY AND LIABILITIES</u>		
(1) Equity :		
(a) Equity Share capital	44,002,000	44,002,000
(b) Other Equity	76,232,089	79,282,605
Total Equity	120,234,089	123,284,605
(2) Liabilities :		
Non-Current Liabilities :		
(a) Financial Liabilities :		
(i) Others	3,470,781	3,470,780
(b) Provisions	-	-
Total Non-Current Liabilities	3,470,781	3,470,780
Current Liabilities :		
(a) Financial Liabilities :		
i) Short Terms Borrowings	-	-
ii) Trade Payables	1,666	97,800
a) MSME Enterprises	-	-
b) Others	-	-
iii) Others	-	-
(b) Other Current Liabilities	-	153,692
(c) Provisions	341,388	484,606
Total Current Liabilities	343,054	736,098
Total Liabilities	3,813,835	4,206,878
Total Equity & Liabilities	124,047,924	127,491,483

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STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2025

Sno.	Particulars	2024-25	2023-24
		Rs.	Rs.
A.	Cash Flow from Operating Activities		
	Net Profit / (Loss) before Tax	(3,077,069)	6,059,032
	<u>Adjustments for:</u>		
	Depreciation	359,110	368,513
	Profit/(loss) on sales of Mutual Funds	(240,491)	(127,193)
	Profit/(loss) on sales of Shares	(489,953)	
	Profit on Sale of Car	(33,040)	
	Revaluation Gains on Financial Assets - Mutual Funds	(1,054,447)	(3,568,742)
	Revaluation Loss on Financial Assets - Shares	4,060,933	
	Finance Cost	110,520	150,000
	Operating Profit before Working Capital Changes	(364,436)	2,881,610
	Decrease / (Increase) in Trade Receivables	-	-
	Decrease / (Increase) in Short Term Loans And Advances	-	-
	Decrease / (Increase) in Other Current Assets	1,487,011	(201,931)
	Increase / (Decrease) in Trade Payables	(96,134)	-
	Increase / (Decrease) in Other Current Liabilities	(153,692)	
	Increase / (Decrease) in Short Term Provisions	(143,218)	(827,612)
	Cash generated from Operating Activities	729,531	1,852,066
	Income Tax Paid	-	-
	Net Cash Flow from Operating Activities	729,531	1,852,066
B.	Cash Flow from Investing Activities :		
	Acquisition of Property, Plant Equipment	(78,200)	(1,775,683)
	Sale of Property, Plant Equipment	60,000	
	Loan Provided to Vedavaag Systems Ltd	(25,000,000)	
	Changes in Investments	(18,994,768)	(7,499,998)
	Net Cash Flow from Investing Activities	(44,012,968)	(9,275,681)
C.	Cash Flow from Financing Activities :		
	Increase / (Decrease) in Long Term Borrowings	-	-
	Equity Shares Issued	-	-
	Decrease in Capital Work-in-Progress	-	-
	Finance Costs	(110,520)	(150,000)
	Net Cash Flow from Financing Activities	(110,520)	(150,000)
	Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	(43,393,957)	(7,573,615)
	Opening Cash and Cash Equivalents	94,799,045	102,372,660
	Closing Cash and Cash Equivalents	51,405,088	94,799,045

Independent Auditor's Report on Annual Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To

The Board of Directors

HINDUSTAN AGRIGENETICS LIMITED

We have audited the accompanying Standalone Ind AS Financial Results of **HINDUSTAN AGRIGENETICS LIMITED** ("the Company") for the Quarter and Year ended March 31, 2025, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended :

In our opinion and to the best of our information and according to the explanations given to us these financial results :

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard, and
- (ii) give a true and fair view of the Net Loss (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the year ended March 31, 2025.

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 Standalone Ind AS 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 Standalone Ind AS 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 Responsibilities for the Standalone Ind AS Financial Results :

These statements have been prepared on the basis of the Standalone Ind AS Financial Results. The Company's Board of Directors are responsible for the preparation of these Standalone Ind AS financial statements that give a true and fair view of the Net Loss and Other Comprehensive Income and other financial information in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with relevant rules issued thereunder and in compliance with Regulation 33 of the Listing Regulations.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial statements, management is 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 management 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 Responsibility for the Audit of the Standalone Ind AS Financial Statements:

Our objectives are to obtain reasonable assurance about whether the Standalone Ind AS 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 the users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism 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 Act, we are also responsible for expressing our opinion on whether the company has 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 Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence, 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 auditors' 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, 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.

Other Matters :

The audited standalone financial statements include the results for the quarter ended March 31, 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the 3rd quarter of the current financial year which were subject to limited review by us and another auditor.

For ANANT RAO & MALLIK
Chartered Accountants
Firm Regn. No. 006266S



V. ANANT RAO
Partner
Membership No. 022644
Date : 30-05-2025
UDIN : 25022644BMJURT2215



HINDUSTAN AGRIGENETICS LIMITED

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Annexure-A

Details required under Regulations 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 is given below:

Brief Profile of Secretarial Auditor:

Name of Auditor	M/S. G.R GUPTA & ASSOCIATES
Brief Profile of Secretarial Audit or	M/S. G.R GUPTA & ASSOCIATES, Practicing Company Secretaries based in Delhi, is a 15 years old firm with rich experience in providing services on Corporate Law matters including but not limited to Secretarial Audit, Bank Diligence Audit, SEBI Audit, etc. for Listed and Unlisted Companies. The Firm is Peer Reviewed and Quality reviewed under the ICSI Guidelines.
Date of Appointment and Terms of Appointment	Date of Appointment- 30 th May, 2025 The terms of appointment decided mutually between Secretarial Auditor and Board of Directors of the Company.
Disclosure of Relationship between Directors (in case of Appointment)	Not Applicable

For Hindustan Agrigenetics Limited
(ISIN No INE174101019)



Pritam Kapur

Director

DIN - 00461538

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