



Nirman Agri Genetics Limited

3rd floor, Samarth House, Opposite Titan World, Mahatma Nagar, Nashik, India, 422005

Email: cs@nirmanagrigen.com | Web: www.nirmanagrigen.com

CIN No: L01110MH2020PLC344089

Date: May 30, 2026

To,
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra,
Mumbai - 400 051.

Reference: ISIN: INE0OK701014; Symbol: NIRMAN

Subject: Outcome of the Meeting of the Board of Directors of Nirman Agri Genetics Limited held on Today i.e. Saturday, 30th May, 2026.

Dear Sir/Ma'am,

Pursuant to the Regulation 30 and other applicable regulations of the SEBI (Listing obligation & Disclosure requirements) Regulations, 2015 and in continuation of our earlier intimation of the Board Meeting dated 26th May, 2026, we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. Saturday, 30th May, 2026, commenced at 04:30 P.M. and concluded at 05:30 P.M., has inter-alia considered and approved the following businesses;

1. Audited Standalone Financial Results along with Auditor's Report of the Company for the Half year/Year ended March 31, 2026 in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) 2015. Copy of the same is attached herewith for your reference.

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a declaration that the Statutory Auditors of the Company have issued an Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the Half and Year ended March 31, 2026, is also attached for your ready reference.

2. Audited Standalone Financial Statements of the Company for the year ended 31st March, 2026 along with Auditor's Report thereon in terms of Section 134 of the Companies Act, 2013.

You are requested to please take the same in your record.

Thanking you,
Yours Faithfully,

FOR NIRMAN AGRI GENETICS LIMITED

Pranav
Kailas Bagal

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Pranav Kailas Bagal
Date: 2026.05.30
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PRANAV KAILAS BAGAL
MANAGING DIRECTOR & CFO
DIN: 08839908



To
The Board of Directors
Nirman Agri Genetics Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of half yearly and year to date standalone financial results of **Nirman Agri Genetics Limited** (the "Company") for the half year ended and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard;
And
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the **Net Profit** and other financial information of the Company for the half year ended and for the year ended March 31, 2026.

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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" 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 financial statements under the provisions of the Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India 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 of 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 adequate 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 obtained, 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 auditor's report to the related disclosures in the financial results 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 auditor's 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



M/S. DEVENDRA C. BELAN AND ASSOCIATES CHARTERED ACCOUNTANTS

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 Matter

The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited year-to-date figures up to the quarter of the current financial year, which were not subjected to a limited review by us as required under the listing regulations.

The corresponding financial information for the half year ended March 31, 2026 presented in the accompanying Statement being the balancing figure between audited figures for the year ended March 31, 2025 and year to date figures up to the September 30, 2025 which were not subject to audit or limited review by a firm of chartered accountants and is based on management certified financial results.

For and on behalf of M/s Devendra C. Belan & Associates

Chartered Accountants

Firm Registration No-126495W

Sd/-

CA Devendra C. Belan

Proprietor

Membership No. 119372

Place: Nashik

Date: 30th May 2026

UDIN: 26119372BKBEMY4275

NIRMAN AGRI GENETICS LIMITED
(Formerly known as Nirman Agri Genetics Private Limited)
Registered Office Address - 3rd Floor, Samarth House, Opp. Titan World, Mahatma Nagar, Nashik 422005
CIN - L01110MH2020PLC344089

Audited Standalone Financial Results for the Half year ended & year ended 31st March 2026

(Rs. In Lakhs)

Particulars	Half year Ended			Year Ended	
	31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025
Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
I Revenue From Operations	5034.44	14,622.88	12,407.18	19,657.32	23,651.76
II Other Income		-	-	-	18.44
III Total Income (I+II)	5,034.44	14,622.88	12,407.18	19,657.32	23,670.20
IV Expenses					
Cost of Materials Consumed , Cost of Production	4623.26	12,900.34	10,676.87	17,523.60	20,516.72
Purchases of Stock -In-Trade	-	-	-	-	-
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-
Employee Benefit Expenses	22.49	76.71	91.86	99.20	177.64
Finance Costs	0	-	1.04	-	2.19
Depreciation and Amortization Expenses	45.19	22.78	50.89	67.97	63.82
Other Expenses	31.43	119.83	185.74	151.26	302.39
Total Expenses	4,722.37	13,119.65	11,006.39	17,842.03	21,062.76
V Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	312.07	1,503.23	1,400.79	1,815.29	2,607.44
VI Exceptional Items					
VII Profit Before Extraordinary Items and Tax (V - VI)	312.07	1,503.23	1,400.79	1,815.29	2,607.44
VIII Extraordinary Items					
IX Profit Before Tax (VII- VIII)	312.07	1,503.23	1,400.79	1,815.29	2,607.44
X Tax Expense:					
(1) Current Tax	9.43	45.33	32.02	54.76	75.08
(2) Deferred Tax			3.76	-	3.76
XI Profit / (Loss) For The Period From Continuing Operations (VII-VIII)	302.64	1,457.90	1,365.00	1,760.53	2,528.60
XII Profit / (Loss) For The Period From Discontinuing Operations	-	-	-	-	-
XIII Tax Expense of Discontinuing Operations	-	-	-	-	-
XIV Profit / (Loss) For The Period From Discontinuing Operations (After Tax) (XII-XIII)	-	-	-	-	-
XV Profit (Loss) For The Period (XI+XIV)	302.64	1,457.90	1,365.00	1,760.53	2,528.60
XVI Details of paid up Share Capital					
Paid up Share Capital	800.97	800.97	800.97	800.97	800.97
Face Value of Equity Share Capital(Per Share) (in Rs.)	10.00	10.00	10.00	10.00	10.00
XVII Earnings Per Equity Share (EPS)					
(i) Basic	3.78	18.20	17.04	21.98	31.57
(ii) Diluted					

Notes:

- 1) The above statement of financial results as approved by the Audit Committee have been approved by the Board of Directors at its meeting held on 30th May 2026
- 2) The statutory auditors have carried out review of the audited results of the company for the half year ended & year ended 31/03/2026
- 3) The company has single reportable business segment i.e. Agricultural Seeds. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard(AS)-17 - "Segment Reporting".
- 4) The above Audited Standalone financial results are in compliance with Accounting Standards (AS) as prescribed under Section 133 of Companies Act, 2013.
- 5) As per MCA Notification dated 16th February, 2015, Companies whose shares are listed as SME exchange as referred in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations,2009, are exempted from the compulsory requirement of adoption of IND-AS.
- 6) The company is not having any subsidiary, associate or joint venture, therefore, it has prepared only standalone results.
- 7) Earning Per Share - EPS is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.
- 8) The company is listed as SME exchange w.e.f. 28th March, 2023
- 9) Statement of Assets and Liabilities as at 31st March, 2026 and as on 31st March, 2025 is enclosed herewith.
- 10) The Statutory Auditors have issued unmodified opinion on the financial statements of the Company for the half year ended & year ended 31st March 2026.
- 11) The figures for the previous year have been recast/restated wherever is necessary to confirm with the current period's classification.

For & on behalf of the Board of Directors
Nirman Agri Genetics Limited

Pranav
Kailas Bagal

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Pranav Kailas Bagal
Date: 2026.05.30
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Place - Nashik
Date - 30th May 2026

Pranav Kailas Bagal
Managing Director
DIN - 08839908

NIRMAN AGRI GENETICS LIMITED
(Formerly known as Nirman Agri Genetics Private Limited)
Registered Office Address - 3rd Floor, Samarth House, Opp. Titan World, Mahatma Nagar, Nashik 422005
CIN - L01110MH2020PLC344089
Audited Statement of Standalone Assets and Liabilities

(Rs in Lakhs)

	Particulars	Year Ended	
		31st March 2026	31st March 2025
		(Audited)	(Audited)
I	ASSETS		
1	Non-Current Assets		
(a)	Property, Plant and Equipment and Intangible Assets	171.86	216.87
	(i) Property, Plant and Equipment		
	(ii) Other Intangible Assets		
	(iii) Capital Work-in-Progress		
	(iv) Intangible Assets Under Development		
(b)	Non-Current Investments	1.75	1.75
(c)	Deferred Tax Asset (Net)	-6.76	-6.76
(d)	Long Term Loans and Advances	998.17	1,032.89
(e)	Other Non-Current Assets	17.57	17.57
	Sub-Total	1,182.60	1,262.32
2	Current assets		
(a)	Current Investments		-
(b)	Inventories	4695.78	3,704.81
(c)	Trade Receivables	6953.96	3,750.15
(d)	Cash and Cash Equivalents	94.51	2,587.17
(e)	Short Term Loans and Advances	0.00	-
(f)	Other Current Assets	8.49	3.23
	Sub-Total	11,752.74	10,045.35
	TOTAL ASSETS	12935.34	11307.67
II	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
(a)	Share Capital	800.97	800.97
(b)	Reserves and Surplus	11953.71	10,193.18
(c)	Money Received Against Share Warrants		
	Sub-Total	12,754.68	10,994.15
2	Share Application Money Pending Allotment	-	-
3	Non-Current Liabilities		
(a)	Long-Term Borrowings	0.00	0.00
(b)	Deferred Tax Liabilities (Net)	0.00	0.00
(c)	Other Long Term Liabilities	0.00	0.00
(d)	Long Term Provisions	0.00	0.00
	Sub-Total	0.00	0.00
4	Current Liabilities		
(a)	Short Term Borrowings	22.49	43.87
(b)	Trade Payables	28.69	33.66
	-due from micro and small medium enterprises		
	-due from other than micro and small medium enterprises		
(c)	Other Current Liabilities		0.00
(d)	Short Term Provisions	129.47	236.00
	Sub-Total	180.65	313.52
	TOTAL LIABILITIES	12,935.33	11,307.67

For & on behalf of the Board of Directors
Nirman Agri Genetics Limited

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Kailas Bagal

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Pranav Kailas Bagal
Managing Director
DIN - 08839908

Place - Nashik
Date - 30th May 2026

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(Formerly known as Nirman Agri Genetics Private Limited)
Registered Office Address - 3rd Floor, Samarth House, Opp. Titan World, Mahatma Nagar, Nashik 422005
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Audited Statement of Standalone Cashflow for the half year ended & year ended 31st March 2026

(Rs in Lakhs)

Particulars	Year Ended	Year Ended
	31st March 2026	31st March 2025
	(Audited)	(Audited)
(A) Cash Flows from Operating Activities		
Profit Before Tax	1,815.29	2,607.44
Adjustments for:		
Depreciation and Amortization Expenses	67.97	63.82
Finance Costs	-	2.19
Operating Profit Before Working Capital Changes	1,883.27	2,673.45
Changes In Working Capital		
Increase/(Decrease) in Trade Payables	(4.97)	(499.33)
Increase/(Decrease) in Short Term Borrowings	(21.38)	(0.20)
Increase/(Decrease) in Short Term Provisions	(106.53)	143.31
(Increase)/Decrease in Inventories	(990.97)	(2,877.09)
(Increase)/Decrease in Trade Receivables	(3,203.81)	(2,591.35)
(Increase)/Decrease in Other Current Assets	(5.26)	14.40
Cash Generated From Operations	(2,449.66)	(3,136.80)
Direct Taxes paid		-
Net Cash Flows from Operating Activities (A)	(2,449.66)	(3,136.80)
(B) Cash Flows From Investing Activities		
Purchase of Fixed Assets(Net)	(22.96)	(241.35)
(Increase)/Decrease in Current Investment	-	-
(Increase)/Decrease in Other Non Current Assets	-	(5.04)
(Increase)/Decrease in Long Term Loans & Advances	34.72	1,178.99
(Increase)/Decrease in DTA	-	3.76
Net Cash Flows from Investing Activities (B)	11.75	936.35
(C) Cash Flows From Financing Activities		
Finance Costs	-	(2.19)
Increase/(Decrease) in Share Capital	-	204.89
Increase/(Decrease) in Share Premium	-	4,691.93
Increase/(Decrease) in Dividend	-	(160.19)
Repayment of Long Term Borrowings	-	(18.50)
Increase/(Decrease) in Reserves	(54.76)	(83.84)
Repayment of Long Term Provisions		
Net Cash Flows from Financing Activities (C)	(54.76)	4,632.09
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(2,492.66)	2,431.64
Cash & Cash Equivalents at the beginning of the year	2587.17	155.53
Cash & Cash Equivalents at the end of the year	94.51	2,587.17

For & on behalf of the Board of Directors
Nirman Agri Genetics Limited

Pranav
Kailas Bagal

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Pranav Kailas Bagal
Date: 2026.05.30
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Place - Nashik
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Pranav Kailas Bagal
Managing Director
DIN - 08839908



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Email: cs@nirmanagrigen.com | Web: www.nirmanagrigen.com

CIN No: L01110MH2020PLC344089

Date: May 30, 2026

To,
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra,
Mumbai - 400 051.

Reference: ISIN: INE0OK701014; Symbol: NIRMAN

Sub: Declaration of Audit Reports with an unmodified opinion

Dear Sir/Ma'am,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s Devendra C. Belan & Associates, Chartered Accountants (FRN: 126495W), Statutory Auditors of the Company, have issued Audit Reports with an unmodified opinion on the Audited Standalone Financial Results of the Company for the year ended March 31, 2026.

Kindly take the same on record.

Thanking you,
Yours truly,

FOR NIRMAN AGRI GENETICS LIMITED

Pranav Kailas
Bagal

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Kailas Bagal
Date: 2026.05.30 17:40:01
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PRANAV KAILAS BAGAL
MANAGING DIRECTOR & CFO
DIN: 08839908