NIRMAN AGRI GENETICS LIMITED

(Formerly known as Nirman Agri Genetics Private Limited)

Registered Office Address - Vedant Apartment, Near Reliance Shoppee, Dindori Road, Panchavati, Nashik 422003

CIN -U01110MH2020PLC344089

Unaudited Financial Results (Standalone) for the quarter ended June 30, 2023

| (Rs. in Lakhs) | | | | | |
|----------------|---|---------------|------------|------------|------------|
| Sr. No. | Particulars | Quarter Ended | | | Year ended |
| | | 30/06/2023 | 31/03/2023 | 30/06/2022 | 31/03/2023 |
| | | Unaudited | Audited | Unaudited | Audited |
| ١. | Revenue from Operations | 1,103.76 | - | - | 2,860.80 |
| П. | Other Income | | | | |
| III. | Total Income (I + II) | 1,103.76 | - | - | 2,860.80 |
| IV. | Expenses: | | | | |
| | Cost of Materials Consumed | 846.25 | - | - | 2261.15 |
| | Purchases of Stock-in-Trade | - | - | - | - |
| | Changes in inventories of finished goods work-in-progress and | - | - | - | - |
| | Employee benefits expense | 23.81 | - | - | 93.72 |
| | Travel expense | - | - | - | - |
| | Finance costs | 0.41 | - | - | 1.44 |
| | Depreciation and amortisation expense | 0.00 | - | - | 9.09 |
| | Other expenses | 27.59 | - | - | 69.61 |
| | Total expenses (IV) | 898.06 | - | - | 2,435.01 |
| ٧. | Profit before Exceptional Items and tax (III - IV) | | | | |
| VI. | Exceptional Items | | | | |
| VII. | Profit before Tax (V-VI) | 205.70 | - | - | 425.79 |
| VIII. | Tax expense: | | | | |
| | (1) Current tax | 19.89 | - | - | 25.57 |
| | (2) Deferred tax | - | - | - | (0.33) |
| | (3) MAT Credit Entitlement | | | | |
| IX | Profit for the period (VII-VIII) | 185.81 | - | - | 400.55 |
| Х | Other Comprehensive Income/(Expense) (Net of Tax) | | | | |
| | Items that will not be reclassifled to profit or loss | | | | |
| | Remeasurment of the net defined benefit liability/asset net | | | | |
| | Fair Value changes on investment, Net | | | | |
| | Item that will be reclassified subsequently tp profit and loss | | | | |
| | | | | | |
| | Total Other Comprehensive Income, net of tax | | | | |
| XI | Total Comprehensive Income / (Expenses) (after Tax) (IX+X) | 185.81 | - | - | 400.55 |
| XII | Paid up Equity Share Capital (Face value of Rs. 10/- per share) | 596.08 | - | - | 596.08 |
| XIII | Earnings per equity share: | | | | |
| | (1) Basic | | | | |
| | (2) Diluted | | | | |

NOTES:

 1
 The above statement of Unaudited financial results as approved by the Audit Committee have been approved by the Board of Directors at its meeting held on July 19,2023.

 2
 The company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard(AS)-17 - "Segment Reporting".

 3
 The above Unaudited Standalone financial results are in compliance with Accounting Standards (AS) as prescribed under Section 133 of Companies Act, 2013.

 4
 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.

 5
 This is the First Period of Quarterly Results, hence we don't have figures in the other quarterly columns.

Place: Nashik Date: 19th July 2023



Riddhi Nitin Aher Independent Director DIN - 09815607 For & on behalf of the Board of Directors Nirman Agri Genetics Limited

PRANAV BURNEY AND CALL BOARD

Pranav Kailas Bagal Managing Director DIN - 08839908



A. S. BEDMUTHA & CO. CHARTERED ACCOUNTANTS

HEAD OFFICE : A-301 & 304, Citius, Space Olympia, Sutgirni Chowk, Garkheda, Aurangabad - 431009 🖀 : 0240 - 2358566, 2321392.

REVIEW REPORT ON STANDALONE

То

The Board of Directors

Nirman Agri Gentics Limited

- We have reviewed the Standalone Unaudited Financial Results of Nirman Agri Gentics Limited ("the company") for the quarter ended June 30, 2023 which are included in the accompanying Statement of Standalone Unaudited Financial Results for the quarter ended June 30,2023" (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes.
- 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 Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), 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.



BRANCH OFFICES

- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review of Financial Statements 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 statements are free of material misstatement.
- 4. A review is limited primarily to inquiries of company personnel and an 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.
- 5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies and has not disclosed the information required) to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A. S. Bedmutha & Co Chartered Accountants FRN: 101067W

CA. Smruti R. Dungarwal (Partner) M No.: 144801 Date: 19/07/2023 UDIN: 23144801BGUWRN4189

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