



INDEPENDENT AUDITORS' REPORT

To
The Members of
Nagarjuna Agri Tech Limited

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the standalone Quarterly and year ended financial results of Nagarjuna Agri Tech Limited ('the Company'), for the quarter and year ended 31st March, 2026 and the year-to-date results for the period from 01st April, 2025 to 31st March, 2026 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements

- (i) are presented in accordance with the requirement of the regulation 33 of the Listing Regulations in this regard; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter year ended 31st March, 2026 as well as the year-to-date results for the period from 01st April, 2025 to 31st March, 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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 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 Financial Results

These quarterly financial results as well as the year-to date standalone financial results have been prepared on the basis of the Standalone Annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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

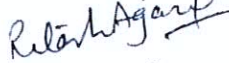




Other Matters

- (i) These statement includes the results for the quarter ended 31st March 2026 being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, as required under the Listing Regulations.

For Agarwal Khetan & Co.
Chartered Accountants
FRN : 330054E



(Ritesh Agarwal)

Partner

Membership No. 311866

UDIN: 26311866HIELRF6373

Dated: The 29th day of May, 2026

Place: Kolkata





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 Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 users taken on the basis of these standalone financial results.

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 standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 standalone financial results, 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.



NAGARJUNA AGRI TECH LIMITED		
CIN : L10790TG1987PLC007981		
Standalone Audited Balance Sheet as at 31 March 2026		
(All amounts in ₹ lacs, unless otherwise stated)		
	As at 31 March 2026	As at 31 March 2025
Assets		
Non-current assets		
Property, plant and equipment	66.98	18.21
Financial assets		
(i) Investments	14,822.75	148.26
(ii) Other financial assets	28.79	-
Deferred tax assets (net)	-	-
Other non-current assets	-	-
Total non-current assets	14,918.52	166.46
Current assets		
Inventories	1,026.65	-
Financial assets		
(i) Investments	-	-
(ii) Trade receivables	3,811.09	-
(ii) Cash and cash equivalents	10.04	0.08
(iii) Other bank balances	250.26	-
(iv) Loans	659.00	524.72
(v) Other financial assets	2.99	-
Other current assets	210.63	25.78
Total current assets	5,970.66	550.58
Total Assets	20,889.18	717.04
Equity and Liabilities		
Equity		
Equity share capital	3,065.51	936.91
Other equity	12,240.22	(262.56)
Total equity	15,305.73	674.35
Liabilities		
Non-current liabilities		
Financial liabilities:		
(i) Borrowings	988.16	-
(ii) Other financial liabilities	-	-
Provisions	-	-
Non-current tax liabilities (net)	0.39	-
Other non-current liabilities	1,660.19	-
Total non-current liabilities	2,648.74	-
Current liabilities		
Financial liabilities		
(i) Borrowings	499.99	24.24
(ii) Trade Payables Due to		
Micro and Small Enterprises	15.31	-
Other than Micro and Small Enterprises	2,321.37	5.81
(iii) Other financial liabilities	73.95	4.65
Other current liabilities	-	-
Provisions	-	-
Current tax liabilities (net)	24.09	8.00
Total current liabilities	2,934.70	42.69
Total liabilities	5,583.45	42.69
Total Equity and Liabilities	20,889.18	717.04
The accompanying notes form an integral part of these standalone financial statements.		

This is the Balance Sheet referred to in our report of even date.

For and on behalf of the Board of Directors of
NAGARJUNA AGRI TECH LIMITED

NAGARJUNAAGRITTECH LIMITED
Rachna Suman Shaw

RACHNA SUMAN SHAW
Managing Director
(DIN: 10414115)

Director

Place: Kolkata
Date: 29th May 2026

NAGARJUNA AGRI TECH LIMITED						
CIN No. L10790TG1987PLC007981						
Standalone Audited Financial results for the quarter ended and Year ended March 31, 2026						
(Rs. in Lakhs except otherwise stated)						
Sl. No.	Particulars	For the Quarter ended			For the Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	UnAudited	Audited	Audited	Audited
I	Income from operations					
	Revenue from operations	2147.89	985.15	0.00	5160.99	0.61
	Total income from operations (I)	2147.89	985.15	0.00	5160.99	0.61
II	Other income	39.00	15.63	23.17	83.18	39.06
III	Total Income (I+II)	2186.88	1000.78	23.17	5,244.17	39.67
IV	Expenses					
	Cost of Material Consumed	558.11	0.00	-	558.11	-
	Purchase of Stock in Trade	1485.83	739.63	-	4279.81	-
	Changes in Inventory	(493)	172	-	(494)	0.38
	Employee benefit Expenses	165.52	40.09	2.63	229.13	16.92
	Finance Cost	52.51	27.89	0.00	131.64	-
	Depreciation and amortisation expense	3.53	0.60	0.06	4.48	0.23
	Other expenses	222.31	65.39	7.53	338.16	30.55
	Total expenses (IV)	1995.09	1045.58	10.23	5047.52	48.08
V	Profit / (Loss) from operations before Exceptional Items (III - IV)	191.80	(44.80)	12.94	196.65	(8.40)
VI	Exceptional items	17.15	-	-	17.15	(62.67)
VII	Tax expense	22.61	-	8.00	22.61	8.00
VIII	Profit / (Loss) for the Period from Continuing Operations (V - VI - VII)	152.04	(44.80)	4.94	156.89	46.27
IX	Other comprehensive income	-	-	(38.28)	-	(38.28)
X	Total comprehensive income for the period	152.04	(44.80)	(33.34)	156.89	7.99
XI	Basic EPS for the quarter, for the year to date and for the previous accounting year	1.25	(0.48)	0.05	1.56	0.49
XII	Diluted EPS for the quarter, for the year to date and for the previous accounting year	1.25	(0.48)	0.05	1.56	0.49

Notes

1	The above Special Purpose Financial Information of Nagarjuna AgriTech Limited ("the Company"), has been reviewed by Audit Committee and taken on record by the Board of Directors of the Company at their respective meetings held on 29 th May,2026
2	Previous year/period figures have been regrouped and reclassified wherever necessary to conform to those of the current period.
3	Meanwhile, the management and the Board of Directors area actively engaged in discussions and evaluations regrading the future prospects and strategic direction of the company.
4	Exception Item includes land Written off by the company.
5	During the Quarter the Company has issued and allotted 2,12,86,020 Eq Share of face value of ₹10 each at an issue price of ₹68 per Equity Share (including a premium of ₹58 per share) on a preferential basis under Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, for consideration other than cash i.e., by way of swap/exchange of equity shares.

In terms of our report of even date annexed

For and on behalf of the Board of Directors of
NAGARJUNA AGRITECH LIMITED

RACHNA SUMAN SHAW
Managing Director
(DIN: 10414115) **Director**

Place: Kolkata
Date: 29th May 2026

NAGARJUNA AGRI TECH LIMITED

CIN : L10790TG1987PLC007981

Standalone Audited Statement of Cash Flows for the year ended 31 March 2026

(All amounts in ₹ lacs, unless otherwise stated)

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
A. Cash flow from operating activities		
Profit before tax	179.50	54.27
Adjustments for:		
Depreciation and amortisation expense	4.48	0.23
Net loss on disposal of property, plant and equipment	17.15	(62.67)
Finance costs	131.64	-
Interest income	(58.75)	(39.06)
Forex Fluctuation		(0.04)
Operating profit/(loss) before working capital changes	274.01	(47.27)
Adjustments for changes in working capital		
Increase in trade receivables	(3,811.09)	7.52
Decrease in loans	-	-
Increase in trade Payables	2,330.87	(5.84)
Decrease in other financial assets	(31.77)	(537.48)
Increase in other assets	(184.85)	29.10
Increase in Inventories	(1,026.65)	0.38
Increase/(decrease) in non current liabilities	1,660.19	-
Increase/(decrease) in financial liabilities	69.30	(67.88)
Increase/(decrease) in other current liabilities	-	(65.46)
Cash used in operating activities	(720.00)	(686.93)
Income tax paid (net of refunds)	(6.13)	(55.40)
Net cash used in operating activities (A)	(726.13)	(742.33)
B. Cash flow from investing activities:		
Investments in equities of subsidiaries	(14,674.49)	-
Sales/(Purchase) of property, plant and equipment	(70.40)	45.53
Inter-corporate loans	(134.28)	-
Investments/(Maturity) in fixed deposits (net)	(250.26)	510.27
Interest received	58.75	39.06
Net cash generated from/(used in) investing activities (B)	(15,070.67)	594.86
C. Cash flow from financing activities:		
Proceeds from equity	14,474.49	-
Proceeds from long term borrowings	988.16	-
Repayment of long term borrowings	-	-
Proceeds from short term borrowings	475.75	-
Share issue expenses	-	-
Dividend paid	-	-
Interest paid	(131.64)	-
Net cash generated from/(used in) financing activities (C)	15,806.78	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	9.97	(147.47)
Cash and cash equivalents at the beginning of the year	0.08	147.55
Cash and cash equivalents at the end of the year	10.04	0.08

NAGARJUNA AGRI TECH LIMITED

CIN : L10790TG1987PLC007981

Standalone Audited Statement of Cash Flows for the year ended 31 March 2026

(All amounts in ₹ lacs, unless otherwise stated)

Cash and cash equivalents comprises of :

Particulars	As at 31 March 2026	As at 31 March 2025
Cash on hand	5.20	0.04
Balances with Scheduled Commercial Banks :		
- In current accounts	4.84	0.04
- Deposits of original maturity of less than 3 months	-	-
Remittance in transit	-	-
Closing cash and cash equivalents	10.04	0.08

Notes:

- (i) The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, "Statement of Cash Flows".

This is the Statement of Cash Flows referred to in our report of even date.

For and on behalf of Board
Nagarjuna Agri Tech Limited

NAGARJUNA AGRITECH LIMITED

Rachna Suman Shaw
Rachna Suman Shaw **Director**
Managing Director
(DIN:10414115)

Place: Kolkata

Date: 29th May 2026



Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Members of
Nagarjuna Agri Tech Limited

Report on the Audit of Consolidated Financial Statements

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Nagarjuna Agri Tech Limited ("Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiaries, the Statement:

(i) Includes the results of the following entities:

Name of the Entity	Relationship
Nagarjuna Agri Tech Limited	Holding
Allenby Food & Beverages Private Limited	Subsidiary

- (ii) are presented in accordance with the requirement of the regulation 33 of the Listing Regulations in this regard; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter year ended 31st March, 2026 as well as the year-to-date results for the period from 01st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as 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 Consolidated Financial Results" section of our report. We are independent of the Group 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 and other auditors in terms of their reports referred to in "Other Matter" paragraph below is sufficient and appropriate to provide a basis for our opinion.





Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with Regulation 33 and 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies 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, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies 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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies

Auditor's Responsibilities for the Audit of the Consolidated Financial Results Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 Consolidated 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 Consolidated financial 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 ability of the Group 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 relevant





disclosures in the consolidated statement 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 consolidated statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors 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.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable

Other Matters

The accompanying Statement includes the audited financial statements of one subsidiary, Allenby Food & Beverages Private Limited. The subsidiary has prepared its financial statements in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. These financial statements have been converted by the management of the Holding Company into Ind AS to align with the accounting policies followed by the Holding Company under Ind AS. We have audited the conversion adjustments made by the management of the Holding Company.

The financial information of the subsidiary included in the Statement after such conversion includes total assets of Rs. 15,360.56 lakhs as at March 31, 2026, total revenues of Rs. 100.54 lakhs (from the date of acquisition i.e. 20th March, 2026 to 31st March, 2026), total net profit/(loss) after tax of Rs. (36.88) lakhs, total comprehensive income of Rs. Nil for the period from the date of acquisition to the year ended March 31, 2026 and net cash outflows of Rs. 37.23 lakhs for the year ended March 31, 2026. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of such other auditors and the procedures performed by us as stated above.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.





Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors

For Agarwal Khetan & Co.
Chartered Accountants
FRN : 330054E

Ritesh Agarwal

(Ritesh Agarwal)

Partner

Membership No. 311866

UDIN: 2631186 PWTVMZ4562



Dated: The 29th day of May, 2026

Place: Kolkata

NAGARJUNA AGRI TECH LIMITED

CIN No. L10790TG1987PLC007981

Consolidated Audited Financial results for the quarter ended and Year ended March 31, 2026

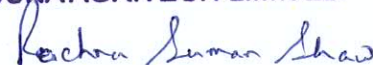
(Rs. in Lakhs except otherwise stated)

Sl. No.	Particulars	For the Quarter ended			For the Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	UnAudited	Audited	Audited	Audited
I	Income from operations					
	Revenue from operations	2245.65	985.15	0.00	5258.76	0.61
	Total income from operations (I)	2245.65	985.15	0.00	5258.76	0.61
II	Other income	41.77	15.63	23.17	85.95	39.06
III	Total Income (I+II)	2287.42	1000.78	23.17	5,344.71	39.67
IV	Expenses					
	Cost of Material Consumed	558.11	0.00	-	558.11	-
	Purchase of Stock in Trade	1794.21	739.63	-	4588.18	-
	Changes in Inventory	-714.12	172	-	-715.18	0.38
	Employee benefit Expenses	167.20	40.09	2.63	230.81	16.92
	Finance Cost	69.11	27.89	0.00	148.24	-
	Depreciation and amortisation expense	11.45	0.60	0.06	12.40	0.23
	Other expenses	246.53	65.39	7.53	362.38	30.55
	Total expenses (IV)	2132.50	1045.58	10.23	5184.94	48.08
V	Profit / (Loss) from operations before Exceptional Items (III - IV)	154.92	(44.80)	12.94	159.77	(8.40)
VI	Exceptional items	17.15	-	-	17.15	(62.67)
VII	Tax expense	22.61	-	8.00	22.61	8.00
VIII	Profit / (Loss) for the Period from Continuing Operations (V - VI - VII)	115.16	(44.80)	4.94	120.01	46.27
IX	Other comprehensive income	-	-	(38.28)	-	(38.28)
X	Total comprehensive income for the period	115.16	(44.80)	(33.34)	120.01	7.99
XI	Basic EPS for the quarter, for the year to date and for the previous accounting year	0.94	(0.48)	0.05	1.19	0.49
XII	Diluted EPS for the quarter, for the year to date and for the previous accounting year	0.94	(0.48)	0.05	1.19	0.49

Notes

1	The above Special Purpose Financial Information of Nagarjuna AgriTech Limited ("the Company"), has been reviewed by Audit Committee and taken on record by the Board of Directors of the Company at their respective meetings held on 29 th May,2026
2	Previous year/period figures have been regrouped and reclassified wherever necessary to conform to those of the current period.
3	Meanwhile, the management and the Board of Directors are actively engaged in discussions and evaluations regarding the future prospects and strategic direction of the company.
4	Exception Item includes land Written off by the company.
5	During the Quarter the Company has issued and allotted 2,12,86,020 Eq Share of face value of ₹10 each at an issue price of ₹68 per Equity Share (including a premium of ₹58 per share) on a preferential basis under Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, for consideration other than cash i.e., by way of swap/exchange of equity shares.

In terms of our report of even date annexed

For and on behalf of the Board
Nagurjana Agri Tech Limited**NAGARJUNA AGRITECH LIMITED**Rachna Suman Shaw, **Director**
Managing Director
(DIN:10414115)Place: Kolkata
Date: 29th May 2026

NAGARJUNA AGRI TECH LIMITED		
CIN : L10790TG1987PLC007981		
Consolidated Audited Balance Sheet as at 31 March 2026		
(All amounts in ₹ lacs, unless otherwise stated)		
	As at 31 March 2026	As at 31 March 2025
Assets		
Non-current assets		
Property, plant and equipment	2,292.32	18.21
Other intangible assets	4.39	-
Goodwill	9,629.84	-
Investment in Property	230.22	-
Financial assets	-	-
(i) Investments	348.26	148.26
(ii) Other financial assets	31.40	-
Deferred tax assets (net)	-	-
Other non-current assets	-	-
Total non-current assets	12,536.51	166.46
Current assets		
Inventories	3,118.75	-
Financial assets	-	-
(i) Investments	-	-
(ii) Trade receivables	4,996.09	-
(iii) Cash and cash equivalents	47.28	0.08
(iv) Other bank balances	284.26	-
(v) Loans	8,662.34	524.72
(vi) Other financial assets	2.99	-
Other current assets	664.38	25.78
Total current assets	17,776.08	550.58
Total Assets	30,312.59	717.04
Equity and Liabilities		
Equity		
Equity share capital	3,065.51	936.91
Other equity	12,203.34	(262.56)
Total equity	15,268.86	674.35
Liabilities		
Non-current liabilities		
Financial liabilities:		
(i) Borrowings	3,828.14	-
(ii) Other financial liabilities	-	-
Provisions	-	-
Non-current Deferred tax liabilities (net)	34.02	-
Other non-current liabilities	1,660.19	-
Total non-current liabilities	5,522.35	-
Current liabilities		
Financial liabilities		
(i) Borrowings	5,053.61	24.24
(ii) Trade Payables Due to	-	-
Micro and Small Enterprises	156.18	-
Other than Micro and Small Enterprises	2,859.94	5.81
(iii) Other financial liabilities	1,427.57	4.65
Other current liabilities	-	-
Provisions	-	-
Current tax liabilities (net)	24.09	8.00
Total current liabilities	9,521.39	42.69
Total liabilities	15,043.74	42.69
Total Equity and Liabilities	30,312.59	717.04
The accompanying notes form an integral part of these standalone financial statements.		

This is the Balance Sheet referred to in our report of even date.

For and on behalf of the Board of Directors of
NAGARJUNA AGRI TECH LIMITED

NAGARJUNA AGRITECH LIMITED

Rachna Suman Shaw

RACHNA SUMAN SHAW
Managing Director
(DIN: 10414115)

Director

Place: Kolkata
Date: 29th May 2026

NAGARJUNA AGRI TECH LIMITED

CIN : L10790TG1987PLC007981

Consolidated Audited Statement of Cash Flows for the year ended 31 March 2026

(All amounts in ₹ lacs, unless otherwise stated)

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
A. Cash flow from operating activities		
Profit before tax	142.62	54.27
Adjustments for:		
Depreciation and amortisation expense	12.40	0.23
Net loss on disposal of property, plant and equipment	17.15	(62.67)
Finance costs	148.24	-
Interest income	(85.95)	(39.06)
Forex Fluctuation	-	(0.04)
Provision & Taxation	-	-
Unwinding of financial guarantee	-	-
Operating profit/(loss) before working capital changes	234.45	(47.27)
Adjustments for changes in working capital		
Increase in trade receivables	(4,996.09)	7.52
Increase in trade Payables	3,010.31	(5.84)
Decrease in other financial assets	(34.48)	(537.48)
Increase in other assets	(638.59)	29.10
Increase in Inventories	(3,118.75)	0.38
Increase/(decrease) in financial liabilities	1,422.92	(67.88)
Increase/(decrease) in other current liabilities	1,660.19	(65.46)
Cash used in operating activities	(2,460.04)	(686.93)
Income tax paid (net of refunds)	27.50	(55.40)
Net cash used in operating activities (A)	(2,432.54)	(742.33)
B. Cash flow from investing activities:		
Investments in equities of subsidiaries/ Other Investment	(200.00)	-
Sales/(Purchase) of property, plant and equipment	(2,308.05)	45.53
Goodwill	(9,629.84)	-
Investments in Property	(230.22)	-
Inter-corporate loans	(8,137.62)	-
Investments/(Maturity) in fixed deposits (net)	(284.26)	510.27
Interest received	85.95	39.06
Net cash generated from/(used in) investing activities (B)	(20,704.03)	594.86
C. Cash flow from financing activities:		
Proceeds from equity	14,474.49	-
Proceeds from long term borrowings	3,828.14	-
Repayment of long term borrowings	-	-
Proceeds from short term borrowings	5,029.37	-
Interest paid	(148.24)	-
Net cash generated from/(used in) financing activities (C)	23,183.77	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	47.21	(147.47)
Cash and cash equivalents at the beginning of the year	0.08	147.55
Cash and cash equivalents at the end of the year	47.28	0.08

NAGARJUNA AGRI TECH LIMITED

CIN : L10790TG1987PLC007981

Consolidated Audited Statement of Cash Flows for the year ended 31 March 2026

(All amounts in ₹ lacs, unless otherwise stated)

Cash and cash equivalents comprises of :

Particulars	As at 31 March 2026	As at 31 March 2025
Cash on hand	6.19	0.04
Balances with Scheduled Commercial Banks :		
- In current accounts	41.09	0.04
- Deposits of original maturity of less than 3 months	-	-
Remittance in transit	-	-
Closing cash and cash equivalents	47.28	0.08

Notes:

- (i) The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, "Statement of Cash Flows".

This is the Statement of Cash Flows referred to in our report of even date.

For and on behalf of the Board of Directors of
NAGARJUNA AGRI TECH LIMITED

NAGARJUNA AGRITECH LIMITED

RACHNA SUMAN SHAW Director
Managing Director
(DIN: 10414115)

Place: Kolkata

Date: 29th May 2026