



Auditor's Report on Unaudited Standalone Quarterly Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO
The Board of Directors
M/s. Nagarjuna Agri Tech Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s. Nagarjuna Agri Tech Limited Limited** for the Third quarter ended 31st December, 2025 being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", 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 issue a report on these financial statements based on our review.

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 statements are free of material misstatement. A review is limited primarily to inquiries of company personal and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agarwal Khetan & Co.
Chartered Accountants
FRN No-330054E

Ritesh Agarwal

FCA Ritesh Agarwal
Partner



Membership No:311866
UDIN: 26311866TTEFYJ6219
Place: - Kolkata
Dated: The 05th Day of February, 2026

NAGARJUNA AGRI-TECH LIMITED							
CIN No. L10790TG1987PLC007981							
Unaudited Financial results for the quarter year ended December 31, 2025							
(Rs. in Lakhs except otherwise stated)							
Sl. No.	Particulars	For the Quarter ended			For the Nine Month Ended		For the Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
I	Income from operations	985.15	1874.83	0.00	3013.10	0.61	0.61
	Revenue from operations						
	Total income from operations (I)	985.15	1874.83	0.00	3013.10	0.61	0.61
II	Other income	15.63	15.37	8.16	44.18	15.89	39.06
III	Total Income (I+II)	1000.78	1890.20	8.16	3,057.28	16.50	39.67
IV	Expenses						
	Purchase of Stock in Trade	739.63	1906.42	-	2793.98	-	-
	Changes in Inventory	171.98	(173.05)	-	-1.07	0.38	0.38
	Employee benefit Expenses	40.09	23.07	4.23	63.61	14.28	16.92
	Finance Cost	27.89	51.23	0.00	79.12	0.00	
	Depreciation and amortisation expense	0.60	0.21	0.06	0.94	0.17	0.23
	Other expenses	65.39	34.84	4.07	115.85	23.01	30.55
	Total expenses (IV)	1045.58	1842.72	8.36	3052.44	37.85	48.08
V	Profit / (Loss) from operations before Exceptional Items (III - IV)	(44.80)	47.47	(0.20)	4.85	(21.35)	(8.40)
VI	Exceptional items	-	-	15.46	-	62.67	62.67
VII	Tax expense	-	-	-	-	-	8.00
VIII	Profit / (Loss) for the Period from Continuing Operations (V + VI - VII)	(44.80)	47.47	15.26	4.85	41.32	46.27
IX	Other comprehensive income	-	-	-	-	-	(38.28)
X	Total comprehensive income for the period	(44.80)	47.47	15.26	4.85	41.32	7.99
XI	Basic EPS for the quarter, for the year to date and for the previous accounting year	(0.48)	0.51	0.16	0.05	0.44	0.49
XII	Diluted EPS for the quarter, for the year to date and for the previous accounting year	(0.48)	0.51	0.16	0.05	0.44	0.49

Notes

- 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 05 th February, 2026
- Previous year/period figures have been regrouped and reclassified wherever necessary to conform to those of the current period.
- 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.

For and on behalf of the Board
Nagarjuna Agri Tech Limited

NAGARJUNA AGRITECH LIMITED

Sumit Sengupta
(Whole-time Director)
DIN:09184493