

JKAGL: SECTL: SE: 2026

Date: 30th October 2026

BSE Ltd.
Department of Corporate Services
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001

Scrip Code: 536493

Through: BSE Listing Centre

Dear Sir/ Madam,

**Re: Outcome of Board Meeting under Regulation 30 & 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

1. Kindly refer to our letter dated 26th October 2026 intimating that a Meeting of Board of Directors will be held on Friday, 30th October 2026, inter alia, to consider and approve the Unaudited Financial Results of the Company for the Second Quarter and Half year ended 30th September 2026.
2. Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we now send herewith the Unaudited Financial Results of the Company for the Second Quarter and Half year ended 30th September 2026, duly reviewed and recommended by Audit Committee and approved by the Board of Directors of the Company, at its Meeting held today i.e. on 30th October 2026, commenced at 12:30 P.M. and concluded at 2:15 P.M. along with a copy of the Limited Review Report of the Statutory Auditors of the Company thereon.
3. The Results are also being published in the Newspapers, in the prescribed format Submitted for your information and necessary record.

Thanking you and always assuring you our best co-operation.

Yours faithfully,
For JK Agri Genetics Ltd.



Varsha Singh
Company Secretary & Compliance Officer

Encl: as above

*Harvesting happiness through innovation*

Admin Office : 1-10-177, 4th Floor, Varun Towers, Begumpet, Hyderabad - 500 016, Phone : +91 040 2776 5085, Fax: +91 040 27764943, E-mail : info@jkagri.com
Regd Office : 7, Council House Street, Kolkata - 700 001, Phone: +91 33 2248 7084/6181 Corporate Identity Number: L01400WB2000PLC091286
Secretarial Dept. : Gulab Bhawan (Rear Wing) 3rd Floor, 6A, Bahadur Shah Zafar Marg, New Delhi - 110 002, Phone: +91 88201891, E-mail: jkaglisshareholder@jkgmail.com

JK AGRI GENETICS LTD.

Regd. Office : 7, Council House Street, Kolkata - 700001. Admn Office: 1-10-177, 4th Floor, Varun Towers, Begumpet, Hyderabad-500016. CIN: L01400WB2000PLC091286

Website: www.jkagri.com, Email: Info@jkagri.com, Telephone No.040 66316858, Fax No.:040-27764943

Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2026

(₹ in Lacs)

S. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2026	30.09.2025	30.06.2026	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations	1,449.74	1,907.31	8,433.03	9,882.77	11,100.49	15,759.33
2	Other Income	76.46	113.70	142.19	220.65	339.17	701.68
3	Total Income (1+2)	1,526.20	2,021.01	8,575.22	10,103.42	11,439.66	16,461.01
4	Expenses						
(a)	Cost of Material Consumed	412.49	1,127.71	4,604.92	5,017.41	7,174.77	11,738.53
(b)	(Increase)/Decrease in Inventories of Finished Goods, work-in-progress and Stock In Trade.	797.83	(155.50)	476.36	1,274.19	(676.45)	(2,567.18)
(c)	Employees Benefits Expenses	488.43	708.03	528.50	1,016.93	1,475.97	2,549.94
(d)	Finance Cost	90.48	135.15	67.19	157.87	250.95	453.51
(e)	Depreciation and Amortisation Expense	60.32	84.58	62.79	123.11	202.25	386.68
(f)	Other Expenses	560.77	880.45	1,305.81	1,866.58	1,999.43	3,788.99
	Total Expenses - 4	2,410.32	2,780.42	7,045.57	9,455.89	10,426.92	16,350.47
5	Profit / (Loss) before exceptional items and Tax (3 - 4)	(882.12)	(759.41)	1,529.65	647.53	1,012.74	110.54
6	Exceptional Items gain / (Loss)	-	-	-	-	-	(84.64)
7	Profit / (Loss) Before Tax	(882.12)	(759.41)	1,529.65	647.53	1,012.74	25.90
8	Tax Expenses						
	- Current Tax	1.87	(132.68)	90.43	92.30	176.95	-
	- MAT Credit Entitlement	-	132.68	-	-	(176.95)	521.01
	- Prior Period Tax Adjustment	-	-	-	-	-	26.08
	- Deferred Tax	(182.93)	(250.33)	352.54	169.61	293.36	196.28
9	Net Profit / (Loss) after Tax (7-8)	(701.06)	(509.08)	1,086.68	385.62	719.38	(717.47)
10	Other Comprehensive Income (Net of Tax)						
	Items that will not be reclassified to profit or Loss	(1.34)	(1.77)	(1.35)	(2.89)	(3.54)	4.74
11	Total Comprehensive Income for the Period (9+10)	(702.40)	(510.85)	1,085.33	382.93	715.84	(712.73)
12	Paid-Up Equity Share Capital (Face Value : ₹ 10/- per share)	483.70	463.70	463.70	463.70	463.70	463.70
13	Other Equity						9,572.11
14	Earning Per Share (₹)						
	- Basic & Diluted	(15.12)	(10.98)	23.44	8.32	15.51	(15.47)



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JK AGRI GENETICS LTD.

Statement of Assets and Liabilities

(₹ in Lacs)

State	Particulars	As at 30.09.2026	As at 31.03.2026
		Unaudited	Audited
A	ASSETS		
1	NON-CURRENT ASSETS		
(a)	Property, Plant and Equipment	717.74	745.34
(b)	Other Intangible Assets	1,365.93	1,450.90
	Intangible Assets under development	723.67	712.87
(c)	Financial Assets		
	(i) Investments	0.49	0.49
	(ii) Other Financial Assets	91.72	0.07
(d)	Deferred Tax Asset (Net)	1,959.19	2,127.89
(e)	Other Non-Current Assets	0.24	0.94
	Sub-Total - Non-Current Assets	4,858.98	5,038.50
2	CURRENT ASSETS		
(a)	Inventories	8,575.23	9,809.57
(b)	Financial Assets		
	(i) Investments	7,117.96	7,291.09
	(ii) Trade Receivables	3,877.76	3,814.47
	(iii) Cash and Cash Equivalents	186.00	61.51
	(iv) Bank Balances other than (iii) above	9.64	2.87
	(v) Loans	34.43	18.91
	(vi) Other Financial Assets	462.22	559.36
(c)	Current Tax Assets (Net)	314.01	417.08
(d)	Other Current Assets	168.33	208.44
	Sub-Total - Current Assets	20,745.58	22,183.08
	TOTAL	25,604.56	27,221.58
B	EQUITY AND LIABILITIES		
1	EQUITY		
(a)	Equity Share Capital	463.70	463.70
(b)	Other Equity	9,955.04	9,572.11
	Sub-Total - Equity	10,418.74	10,035.81
2	NON-CURRENT LIABILITIES		
(a)	Financial Liabilities		
	(i) Borrowings	-	-
	(ia) Lease Liability	-	3.10
(b)	Provisions	56.24	80.24
	Sub-Total - Non Current Liabilities	56.24	83.34
3	CURRENT LIABILITIES		
(a)	Financial Liabilities		
	(i) Borrowings	400.00	-
	(ia) Lease Liability	12.13	17.49
	(ii) Trade Payables		
	Micro and small enterprises	54.77	143.47
	Others	8,274.82	8,149.32
	(iii) Other Financial Liabilities	186.06	261.98
(b)	Other Current Liabilities	6,085.83	8,374.28
(c)	Provisions	115.97	155.89
	Sub-Total - Current Liabilities	15,129.58	17,102.43
	TOTAL	25,604.56	27,221.58



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JK AGRI GENETICS LTD.

Statement of Cash Flow

(₹ in Lacs)

	Six Months Ended 30.09.2026	Year Ended 31.03.2026
	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	647.53	25.90
Adjustment for :		
Depreciation / Amortisation	123.11	386.68
Income from Investment	(208.97)	(482.13)
Interest Expenses	157.67	453.51
(Profit)/Loss on sale of Assets	0.47	(9.22)
Foreign Exchange Fluctuation	0.92	-
Interest Income	(11.15)	(33.84)
Provision for Doubtful Debts/Advances	23.93	92.43
Bad Debts Written off	-	10.61
Liabilities no longer required written back	-	(215.17)
Intangible under Development written off	-	425.75
Exceptional Items Gain / (Loss) [Net]	-	84.64
Operating Profit before working capital changes	733.51	739.16
(Increase) / Decrease in Trade and Other Receivables	(55.38)	419.03
(Increase) / Decrease in Inventories	1,234.34	(2,582.13)
Increase / (Decrease) in Trade and Other Payables	(2,322.59)	(1,368.91)
Cash generated from Operations	(410.12)	(2,792.87)
Direct taxes Net	10.76	(4.42)
Net Cash from Operating Activities	(399.36)	(2,797.29)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Addition to Property, Plant & Equipments (including intangible assets under development)	(27.38)	(72.25)
Sale of Property, Plant and Equipments	5.56	16.49
Sale/(Purchase) of Investment (Net)	382.11	3,030.92
Interest Received	10.45	37.70
Net Cash from / (used in) Investing activities	370.74	3,012.86
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayments) from Short Term borrowings (Net)	400.00	(199.63)
Repayment of Lease	(9.28)	(99.37)
Interest Paid	(230.64)	(443.00)
Net cash from / (Used in) financing activities	160.08	(742.00)
Net Increase / (Decrease) in Cash and Cash equivalents - Cash and Bank Balances	131.46	(526.43)
Cash and Cash equivalents as at the beginning of the year - Cash and Bank Balances	61.51	587.94
Cash and Cash equivalents as at the end of the year - Cash and Bank Balances	192.97	61.51
Notes:		
1 Cash and Bank Balances Include:		
- Cash, Cheques in hand and Remittances in transit	185.00	61.51
- Balances with Scheduled Banks including deposits#	6.97	0.00
Cash and Bank Balances	192.97	61.51

Excludes earmarked balance in Unclaimed Dividend Account ₹ 2.67 lacs (Previous year Unclaimed Dividend ₹ 3.86 lacs)

Notes:

- The Company's business is of seasonal nature, therefore results of the current Quarter are not representative of full year's performance.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th October 2026.
- The Company operates only in one Segment - Agri and Allied Products.
- El-Nino condition has impacted the current period operations.
- The Figures of previous periods have been regrouped/rearranged, wherever necessary.

New Delhi
30th October, 2026

for JK AGRI GENETICS LIMITED

Raghupati Singhania
Chairman



For Kind Attention of Shareholders: As a part of Green Initiative of the Government, all the Shareholders are requested to get their e-mail addresses registered with the Company for receiving Annual Report, etc. on e-mail.

Independent Auditor's Review Report on Quarterly and Half Year Ended Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of JK Agri Genetics Limited

1. We have reviewed the accompanying statement of unaudited financial results of JK Agri Genetics Limited ('the Company') for the quarter and half year ended 30th September, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

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 Ind AS-34, "Interim Financial Reporting" prescribed u/s 133 of the Companies Act, 2013 (as amended) read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. 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 results are free of material misstatement. A review is limited primarily to enquiries of the Company personnel and 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.

4. 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 the applicable Accounting Standards i.e. Indian Accounting Standards ('Ind AS') prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter

Attention is invited on matter regarding overdue trade receivables of Rs. 1,823.61 lakhs and security deposit of Rs. 121.68 lakhs from Rajasthan State Seeds Corporation (RSSC), where legal action have been initiated by the Company in earlier year for recovery. The petition filed by the Company in earlier year for arbitration proceedings was adjudged against the Company on grounds of limitation and during the previous year, the Company's application u/s 34 of the Arbitration and Conciliation Act filed before the Learned Commercial Court, Jaipur against the earlier arbitration award adjudged against the company has been dismissed on the grounds holding that the scope under section 34 of the Act of 1996 is very limited. During the previous year, the Company has filed Objection Application before High Court of Rajasthan at Jaipur



challenging the orders of the commercial court under Sec. 37 of the arbitration act. During the earlier years, RSSC had filed Special Leave Petition (SLP) before the Hon'ble Supreme Court against the orders of High Court of Rajasthan as miscellaneous application which was dismissed. (read with note no. 47.2c(ii) of the audited financial statements for the year ended 31st March 2026)

Our conclusion is not modified in respect of this matter.

For Lodha & Co LLP

Chartered Accountants

Firm's Registration No. 301051E/E300284



(Shyamal Kumar)

Partner

Membership No. 50932S

UDIN : **26509325RIUT6H6978**

Place : New Delhi

Date : 30th October 2026

