Best Agrolife Limited

CIN : L74110DL1992PLC116773

30th July, 2026

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G,
Bandra - Kurla Complex
Bandra (E), Mumbai-400051

BSE Limited
25th Floor, P.J. Towers,
Dalal Street, Mumbai-400001

SCRIP CODE: 539660
SCRIP ID: BESTAGRO

Sub: Outcome of the Board Meeting pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, please note that the Board of Directors of the Company in its meeting held today i.e Thursday, 30th July, 2026 has considered and approved the Un-Audited Financial Results (both consolidated and standalone) for the Quarter ended 30th June, 2026 and Limited Review Report issued by M/s Walker Chandiok & Co LLP, Chartered Accountants, Statutory Auditor of the Company.

Further, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith:

1. Press Release
2. Un-Audited Standalone Financial Results for the quarter ended on 30th July, 2026
3. Un-Audited Consolidated Financial Results for the quarter ended on 30th July, 2026
4. Limited Review Report on the Un-Audited Financial Results – Standalone and Consolidated.

The above information will be made available on the website of the Company www.bestagrolife.com

The meeting of the Board of Directors commenced at 3:30 P.M and concluded at 6:30 p.m.

Please take this information on record.

Thanking You,

Yours Faithfully,

For Best Agrolife Limited

Best Agrolife Limited

Aarti Arora
CS & Compliance Officer

Regd. Office & Corporate Office : B-4, Bhagwan Dass Nagar, East Punjabi Bagh, New Delhi-110026
Phone: 011-45803300 | Fax: 011-45093518 info@bestagrolife.com | www.bestagrolife.com

MAKE IN INDIA

Best Agrolife Q1FY27 Profit Doubles YoY to ₹41 Crore; EBITDA Margin Expands to 20%

Revenue grows 4% YoY to ₹396 crore; Gross Margin improves to 37% amid operational efficiency and favourable product mix

New Delhi, July 30, 2026: Best Agrolife Limited, (BSE: 539660 | NSE: BESTAGRO), an R&D based agrochemical company announced its financial results for the quarter ended June 30, 2026 (Q1 FY27), reporting an improvement in profitability driven by margin expansion, operational efficiencies, price increase and cost management.

Key performace indicators	Q1 FY27	Q1 FY26	YOY	Q4 FY26	QoQ
Revenue from operations	396	381	4%	156	154%
Gross Margin	146	111	32%	35	315%
Gross Margin %	37%	29%	8%	23%	14%
EBITDA Margin	78	46	70%	(27)	388%
EBITDA Margin %	20%	12%	8%	(17) %	37%
Profit after tax Margin	41	20	104%	(37)	209%
Profit after tax Margin %	10%	5%	5%	(24) %	143%

Financial Highlights – Q1 FY27

- Revenue from Operations stood at ₹396 crore, registering a 4% YoY growth compared with ₹381 crore in Q1 FY26.
- Gross Profit increased 32% YoY to ₹146 crore from ₹ 111 crore, with Gross Margin improving to 37% from 29% in the corresponding quarter last year.
- EBITDA increased 70% YoY to ₹78 crore, with EBITDA Margin expanding to 20% from 12% in Q1 FY26.
- Profit After Tax (PAT) increased to ₹41 crore, compared with ₹20 crore in Q1 FY26, representing a 104% YoY growth.
- PAT Margin improved to 10% from 5% in the same period last year.
- Operating expenses including finance costs and depreciation increased by 4% to 92.97 crore.
- Inventory stood at ₹764 crore as on June 30, 2026, reducing by 6% compared with ₹812 crore as on June 30, 2025, reflecting focus on working capital efficiency.

Best Agrolife Limited

Commenting on the results, Mr. Vimal Kumar, Managing Director, Best Agrolife Limited, said:

"The first quarter of FY27 reflects the strength of our business model and the progress we have made in building a differentiated product portfolio. Despite a delayed onset of the monsoon and uneven rainfall across several parts of India, which affected Kharif sowing and delayed crop protection purchases, we delivered revenue growth along with a improvement in profitability.

During the quarter, our key products including Bestman, Fetagen, Warden Extra and Ronfen continued to gain market acceptance. Our recently launched patented products Fluzam and Cubax Power Extra are also witnessing increasing adoption across markets. However, irregular rainfall patterns and delayed sowing affected demand for seed treatment products, while lower spray applications in vegetables, early sown groundnut, chilli and cotton impacted crop protection demand in certain regions.

With monsoon activity improving and agricultural operations expected to gain momentum during the peak Kharif season, we remain confident about the demand outlook. The improvement in gross margin and EBITDA margin reflects our focus on product mix, operational efficiency, price increase and cost management. Our differentiated portfolio continues to gain acceptance among farmers, supported by field-level engagement and product demonstrations.

We remain focused on innovation, expanding our market presence, price increaseand improving operational efficiency to create sustainable value for farmers, customers and shareholders."

With improving monsoon conditions, healthy crop prospects and increasing adoption of differentiated crop protection solutions, Best Agrolife remains optimistic about the growth opportunities ahead in FY27. The Company will continue to focus on strengthening its product portfolio, expanding market presence and delivering sustainable profitable growth.

About Best Agrolife Limited

Best Agrolife Limited is one of India's leading agrochemical companies engaged in the manufacturing, formulation and marketing of crop protection products. The Company focuses on developing innovative and differentiated solutions to support farmers and enhance agricultural productivity.

Best Agrolife Limited

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP

Unit 502, 5th Floor,
Horizon Tower, Jewel of India
Jawahar Lal Nehru Marg
(Opp Jaipur Stock Exchange)
Jaipur – 302017

T. +91 141 350 5806

Independent Auditor's Review Report on Standalone Unaudited Quarterly 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 Best Agrolife Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Best Agrolife Limited ('the Company') for the quarter ended 30 June 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Walker Chandiok & Co LLP

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

5. We draw attention to note 4 to the accompanying Statement relating to a search and seizure operation carried out by the Income Tax Department ('the department') during the year ended 31 March 2024, at the head office of the Company along with other premises of the Company, its subsidiaries and residence of certain Key Managerial Persons (KMP) from 26 September 2023 to 30 September 2023 under Section 132 of the Income Tax Act, 1961. During the previous year, the Company has received a demand order for assessment year (AY) 2021-22 against which the management has filed a rectification request with the appropriate authority. During the previous year, the Company has also received notice for reassessment of income for AY 2018-19 to AY 2020-21. However, the Company is yet to receive any order on the findings of such investigation by the relevant authorities for these assessment years.

   Accordingly, the impact of this matter on the Statement for the quarter ended 30 June 2026 and the adjustments, if any required to the accompanying Statement, is presently not ascertainable. Our conclusion is not modified in respect of this matter.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Sunil Sharma
Partner
Membership No. 411446
UDIN: 26411446XWHUBQ6466

Place: Jaipur
Date: 30 July 2026

Best Agrolife Limited

CIN - L74110DL1992PLC116773

Registered and Corporate Office: B-4, Bhagwan Dass Nagar, East Punjabi Bagh, New Delhi-110026, Phone No: 011-45803300, Email - info@bestagrolife.com

Website- www.bestagrolife.com

Amount in ₹ crores

Statement of standalone unaudited financial results for the quarter ended 30 Jun 2026

		3 months ended			Year ended
		30 Jun 2026 (Unaudited)	**31 Mar 2026 (refer note 2)**	**30 June 2025 (Unaudited)**	**31 March 2026 (Audited)**
I	**Income**				
II	Revenue from operations	262.07	100.01	313.49	907.27
II	Other income	4.50	3.00	5.00	9.62
IV	**Total income (II+III)**	**266.57**	**103.01**	**318.49**	**916.89**
V	**Expenses:**				
	Cost of material consumed	3.57	3.00	10.25	22.02
	Purchase of stock-in-trade	178.11	124.79	293.07	639.62
	Changes in inventories of stock-in-trade	(2.42)	(38.78)	(49.47)	30.49
	Employee benefits expense	14.95	13.32	14.08	55.41
	Finance costs	7.67	6.45	7.56	30.23
	Depreciation and amortisation expense	1.47	1.67	1.55	6.28
	Other expenses	20.58	20.90	15.30	90.91
	Total expenses (V)	**223.93**	**131.35**	**292.34**	**874.96**
VI	**Profit/(loss) before tax for the period (IV-V)**	**42.64**	**(28.34)**	**26.15**	**41.93**
VII	**Tax expense:**				
	(1) Current tax	11.11	(6.15)	6.95	14.05
	(2) Deferred tax charged/(credit)	0.11	(0.47)	(0.34)	(2.56)
	(3) Tax relating to earlier years	-	0.00	-	0.05
VIII	**Profit/(loss) for the period (VI-VII)**	**31.42**	**(21.72)**	**19.54**	**30.39**
IX	**Other comprehensive income (OCI)**				
	Items that will not be classified to profit or loss:				
	(a) Revaluation of immovable properties	-	1.63	-	1.63
	Tax impact on revaluation of immovable properties	-	(0.41)	-	(0.41)
	(b) Remeasurement of defined benefit obligations	0.21	0.44	0.01	1.03
	Tax impact on remeasurement of defined benefit obligations	(0.05)	(0.11)	(0.00)	(0.26)
X	**Total comprehensive income (VIII+IX)**	**31.58**	**(20.17)**	**19.55**	**32.38**
XI	**Paid-up equity share capital (equity shares ₹ 1 each)**	**35.47**	**35.47**	**23.64**	**35.47**
XII	**Other equity (excluding revaluation reserve)**	NA	NA	NA	384.51
XIII	**Earning per share* :**				
	(a) Basic	0.89	(0.61)	0.55	0.86
	(b) Diluted	0.89	(0.61)	0.55	0.86

*Not annualised except for year the ended 31 March 2026

See accompanying notes to standalone unaudited financial results

For Best Agrolife Limited

Authorised Signatory

Best Agrolife Limited
CIN - L74110DL1992PLC116773
Registered and Corporate Office: B-4, Bhagwan Dass Nagar, East Punjabi Bagh, New Delhi-110026, Phone No: 011-45803300, Email - info@bestagrolife.com, Website- www.bestagrolife.com

1. The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 30 July 2026. Further, the limited review of the standalone financial results for the quarter ended 30 June 2026, in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, has been carried out by the statutory auditors of the Company.

2. The figures of the standalone financial results for the quarter ended 31 March 2026 are the balancing figures between audited figures in respect of the full financial year ended upto 31 March 2026 and unaudited published year to date figures upto 31 December 2025 being the date of the end of the third quarter of the financial year which were subject to a limited review.

3. As per Indian Accounting Standard (Ind AS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Agro chemical products".

4. During the year ended 31 March 2024, the Income Tax Department ("the Department") has conducted a search and seizure operation at the head office of the Company, along with other premises of the Company, its two Wholly Owned Subsidiary Companies and residence of certain KMPs from 26 September 2023 to 30 September 2023 under Section 132 of the Income Tax Act, 1961. List of assets seized by the authorities included loose documents, hard drives, laptops etc. The Company has provided necessary support, co operation and documents as requested by the Department during the search and seizure operation. During the previous year ended 31 March 2025, the Company had received an order u/s 143(3) of the Income Tax Act with respect to Assessment Year (AY) 2023-24, where no addition had been made to the income submitted by the Company on account of the aforementioned search conducted. During the previous year ended 31 March 2026, the Company received favourable order for AY 2022-23 and AY 2024-25 as no addition has been made for such AYs and a demand order for AY 2021-22 amounting to INR 0.95 Crore in respect to disallowance of certain expenses, against which the management filed a rectification order with the Department. Further, the Company has received notice for reassessment of income for AY 2018-19 to AY 2020-21.
   However, the Company has not received any final order on the findings of such investigation by the Income tax department till date for any other assessment years other than mentioned above. While the uncertainty exists regarding the outcome of the search and seizure carried out by the Department, after considering all available information and facts as of date, the management has not identified the need for any adjustments in the standalone financial results.

5. The Board of Directors of the Company in its meeting held on 03 December 2025 and shareholders in extraordinary general meeting held on 29 December 2025 has approved, the sub-division of the face value of shares from ₹10 to ₹1 fully paid equity shares, and the issue of 1 fully paid bonus equity shares of face value ₹1 for every 2 fully paid equity share of face value ₹1, with record date of 16 January 2026 . Accordingly, earning per share (basic and diluted) for the previous quarter have been calculated considering the impact of the same.

6. The above results are also available on the Company's website http://www.bestagrolife.com and on the website of BSE Limited (www.bseindia.com) and National Stock Exchange Limited (www.nseindia.com).

For and on behalf of the Board of Directors of
Best Agrolife Limited

For Best Agrolife Limited

Vimal Kumar
Managing Director
DIN: 01260082

Place: New Delhi
Date: 30 July 2026

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP

Unit 502, 5th Floor,
Horizon Tower, Jewel of India
Jawahar Lal Nehru Marg
(Opp Jaipur Stock Exchange)
Jaipur – 302017

T. +91 141 350 5806

Independent Auditor's Review Report on Consolidated Unaudited Quarterly 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 Best Agrolife Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Best Agrolife Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 June 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

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

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to Note 5 to the accompanying Statement relating to a search and seizure operation carried out by the Income Tax Department ('the Department') during the year ended 31 March 2024, at the head office of the Holding Company along with other premises of the Holding Company, its 2 subsidiaries and residence of certain Key Managerial Persons (KMP) from 26 September 2023 to 30 September 2023 under Section 132 of the Income Tax Act, 1961. Pursuant to this, assessment orders have been received for certain assessment years by the Holding Company and its subsidiaries, including both favourable orders and demand orders, against which the management has filed appeals and/or rectification applications. Further, reassessment notices have been received for certain earlier assessment years by the Holding Company and one of the subsidiaries and the proceedings are yet to be concluded.

   Accordingly, the impact of this matter on the Statement for the quarter ended 30 June 2026 and the adjustments (if any) required to the accompanying Statement, is presently not ascertainable with respect to assessment years for which no order has been received from the Department. Our opinion is not modified in respect of this matter.

   The above matter in relation to search and seizure and related proceedings pertaining to subsidiary has also been reported in the review report dated 30 July 2026 issued by other firm of chartered accountants on the financial statement of the subsidiary for the quarter ended 30 June 2026.

6. We did not review the interim financial results of 4 subsidiaries included in the Statement whose financial information reflects total revenues of Rs. 306.84 crores, total net profit after tax of Rs. 1.36 crores and total comprehensive income of Rs. 1.50 crores for the quarter ended on 30 June 2026 respectively, as considered in the Statement. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

   Further, of these subsidiaries, one subsidiary is located outside India, whose interim financial results have been prepared in accordance with accounting principles generally accepted in their respective country and which have been reviewed by other auditors under generally accepted auditing/review standards applicable in its respective country. The Holding Company's management has converted the financial results of such subsidiary from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management.

   Our conclusion, in so far as it relates to the balances and affairs of this subsidiary is based on the review report of other auditor and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

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

7. The Statement includes the interim financial information of one subsidiary, which has not been reviewed by their auditors, whose interim financial results reflect total revenue is Nil, net loss after tax is Rs. 0.09 crores, total comprehensive loss is Rs. 0.09 crores, for the quarter ended 30 June 2026, as considered in the Statement. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, these interim financial Information are not material to the Group.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Sunil Sharma
Partner
Membership No. 411446
UDIN 26411446XELREU9370

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Place: Jaipur
Date: 30 July 2026

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

Appendix I

List of entities included in the Statement

Name of the Holding Company

1. Best Agrolife Limited

Name of Subsidiaries/ Step down subsidiaries

2. Seedlings India Private Limited
3. Best Crop Science Private Limited
4. Best Agrolife Global
5. Sudarshan Farm Chemicals India Private Limited
6. M/s Kashmir Chemicals
7. Best Agrolife (Shanghai) Co. Limited

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Best Agrolife Limited
CIN - L74110DL1992PLC116773
Registered and Corporate Office: B-4, Bhagwan Dass Nagar, East Punjabi Bagh, New Delhi-110026, Phone No: 011-45803300, Email - info@bestagrolife.com
Website- www.bestagrolife.com

Amount in ₹ crores

Statement of consolidated unaudited financial results for the quarter ended 30 June 2026

	Particulars	3 months ended			Year ended
		30 June 2026 (Unaudited)	31 Mar 2026 (refer note 3)	30 June 2025 (Unaudited)	31 March 2026 (Audited)
I	**Income**				
II	Revenue from operations	396.20	155.69	381.24	1,256.67
III	Other income	1.80	1.22	4.08	4.70
IV	**Total income (II+III)**	**398.00**	**156.91**	**385.32**	**1,261.37**
V	**Expenses**				
	Cost of materials consumed	158.21	95.25	184.22	455.49
	Purchase of stock-in-trade	152.84	74.18	143.20	310.98
	Change in inventories in stock-in-trade	(60.73)	(48.89)	(56.76)	109.90
	Employee benefits expense	24.97	24.81	25.25	99.22
	Finance costs	15.04	12.27	13.74	53.36
	Depreciation and amortisation expense	9.78	10.39	10.48	41.60
	Other expenses	43.18	37.34	39.51	181.00
	Total expenses (V)	**343.29**	**205.35**	**359.64**	**1,251.55**
VI	**Profit / (loss) before tax (IV-V)**	**54.71**	**(48.44)**	**25.68**	**9.82**
VII	**Tax expense:**				
	(1) Current tax	15.60	(6.44)	11.45	19.29
	(2) Deferred tax (credit)	(1.54)	(4.77)	(5.69)	(15.70)
	(3) Tax relating to earlier years	-	0.01	-	(2.64)
VIII	**Profit / (loss) for the period (VI-VII)**	**40.65**	**(37.24)**	**19.92**	**8.87**
IX	**Other comprehensive income (OCI)**				
	Items that will not be reclassified to profit or loss:				
	(a) Revaluation of immovable properties	-	10.65	-	10.65
	Tax impact on revaluation of immovable properties	-	(2.74)	-	(2.74)
	(b) Remeasurement of defined benefit obligations	0.49	1.47	0.02	2.13
	Tax impact on remeasurement of defined benefit obligations	(0.12)	(0.37)	(0.01)	(0.51)
	Items that will be reclassified to profit or loss:				
	(a) Exchange differences on translating foreign subsidiaries	(0.02)	(0.16)	-	(0.16)
X	**Total comprehensive income (VIII+IX)**	**41.00**	**(28.39)**	**19.93**	**18.24**
XI	**Paid-up equity share capital (equity shares of ₹ 1 each)**	35.47	35.47	23.64	35.47
XII	**Other equity (excluding revaluation reserve)**	NA	NA	NA	644.69
XIII	**Earning per share* :**				
	(1) Basic	1.15	(1.05)	0.56	0.25
	(2) Diluted	1.15	(1.05)	0.56	0.25

*Not annualised except for year the ended 31 March 2026
See accompanying notes to consolidated financial results

For Best Agrolife Limited

Best Agrolife Limited
CIN - L74110DL1992PLC116773
Registered and Corporate Office: B-4, Bhagwan Dass Nagar, East Punjabi Bagh, New Delhi-110026, Phone No: 011-45803300, Email - info@bestagrolife.com, Website- www.bestagrolife.com

1 The above consolidated financial results of Best Agrolife Limited ('the Holding Company') and its subsidiaries (collectively known as 'the Group') are prepared in accordance with the requirements of the IND AS 110 'Consolidated financial statements'.

2 The above consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30 July 2026. Further, the Limited review of consolidated financial results for quarter ended 30 June 2026, in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, has been carried out by the statutory auditors of the Holding Company.

3 The figures of the consolidated financial results for the last quarter are the balancing figures between audited figures in respect of the full financial year ended upto 31 March 2026 and the unaudited published year to date figures upto 31 December 2025 respectively being the date of the end of the third quarter of the financial year which were subject to a limited review.

4 As per Indian Accounting Standard (Ind AS) 108 "Operating Segment", the Group's business falls within a single business segment viz. "Agro chemical products".

5 During the year ended 31 March 2024, the Income Tax Department ("the Department") has conducted a search and seizure operation at the head office of the Holding Company, along with other premises of the Holding Company, its two Wholly Owned Subsidiary Companies and residence of certain KMPs from 26 September 2023 to 30 September 2023 under Section 132 of the Income Tax Act, 1961. List of assets seized by the authorities included of loose documents, hard drives, laptops etc. The Group has provided necessary support, co-operation and documents as requested by the Department during the search and seizure operation.
During the previous year ended 31 March 2025, the Holding Company and Seedlings India Private Limited (Subsidiary 2) had received an order u/s 143(3) of the Income Tax Act with respect to Assessment Year (AY) 2023-24, where no addition had been made to the income submitted by the Holding Company and Subsidiary 2 on account of the aforementioned search conducted. However, Best Crop Science Private Limited (Subsidiary 1) had received demand order amounting to INR 6 crores for AY 2023-24, in respect of disallowances of certain expenses and addition of certain incomes. The management of the Company has evaluated the demand orders and after considering all the available records and information known to it, Subsidiary 1 had filed an appeal before Hon'ble Commissioner of Income Tax (CIT), Appeals against the aforesaid demand orders was dismissed by CIT Appeals against which the management has filed appeal in Income Tax Appellate Tribunal.
During the previous year ended 31 March 2026, the Holding Company received favourable order for AY 2022-23 and AY 2024-25 as no addition has been made for such AYs and a demand order for AY 2021-22 amounting to INR 0.95 crores in respect of disallowances of certain expenses, against which the management filed a rectification order with the Department. Subsidiary 1 has received a demand order for AY 2021-22, AY 2022-23 and AY 2024-25 in respect of disallowances of certain expenses and addition of certain incomes, against which the management filed an appeal/ rectification order with the Department. Subsidiary 2 has received a favourable order for AY 2021-22 and AY 2024-25 as no addition has been made for such AYs and a demand order for AY 2022-23 amounting INR 0.89 crores in respect of addition of certain incomes.
The Holding Company has received notice for reassessment of income for AY 2018-19 to AY 2020-21 and Subsidiary 1 received notice for reassessment of income for AY 2017-18 to AY 2020-21.
Furthermore, the Holding Company and its subsidiary companies have not received any order on the findings of such investigation by the Income tax department till date for any other assessment years other than as mentioned above.
While the uncertainty exists regarding the outcome of the search and seizure carried out by the Department and aforesaid assessment proceedings, the management had obtained views of an external expert in relation to its tax position on the aforesaid matters and after considering all available information and facts as of date, the management has not identified the need for any adjustments in the consolidated financial results.

6 The Board of Directors of the Holding Company in its meeting held on 03 December 2025 and shareholders in extraordinary general meeting held on 29 December 2025 has approved, the sub-division of the face value of shares from ₹10 to ₹1 fully paid equity shares, and the issue of 1 fully paid bonus equity shares of face value ₹1 for every 2 fully paid equity share of face value ₹1, with record date of 16 January 2026 . Accordingly, earning per share (basic and diluted) for the previous quarter have been calculated considering the impact of the same.

7 The above results are also available on the Holding Company's website http://www.bestagrolife.com and on the website of BSE Limited www.bseindia.com and National Stock Exchange Limited (www.nseindia.com).

For and on behalf of the Board of Directors of
Best Agrolife Limited

For Best Agrolife Limited
Authorised Signatory

Vimal Kumar
Managing Director
DIN: 01260082

Place: New Delhi
Date: 30 July 2026