



Best Agrolife Limited

CIN : L74110DL1992PLC116773

August 7, 2025

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

Subject: 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, August 7, 2025** has considered and approved inter alia the Un-Audited Financial Results (Consolidated and Standalone) for the Quarter ended 30th June, 2025 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 June, 2025
3. Un-Audited Consolidated Financial Results for the quarter ended on 30th June, 2025
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 1:00 P.M and concluded at 3:30 P.M.

Please take this information on record.

Thanking You,

Yours Faithfully,

For Best Agrolife Limited



Registered & Corporate Office : B-4, Bhagwan Dass Nagar, East Punjabi Bagh, New Delhi-110026

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Best Agrolife Ltd Reports Q1 FY26 Results: Improves EBITDA and Profit Margins Despite Lower Revenues

Best Agrolife Ltd. (NSE: BESTAGRO | BSE: 539660), one of India's leading agrochemical companies, announced its audited financial results for the quarter ended June 30, 2025 (Q1 FY26). The company reported improved profitability and operational efficiencies despite a decline in topline caused by lower pre-season placements and delayed monsoon.

Key Financial Highlights – Q1 FY26 (Consolidated)

	Q1 FY26	Q1 FY25	YOY	Q4 FY25	QoQ
Revenue from operations	381	519	-27%	274	39%
Gross Margin	111	127	-13%	63	76%
EBITDA Margin	46	55	-16%	4	952%
EBITDA Margin %	12%	11%	150	2%	1043
Profit after tax Margin	20	21	-6%	-22	191%
Profit after tax Margin %	5%	4%	110	-8%	1313

Commenting on the company's performance Mr. Vimal Kumar, Managing Director, Best Agrolife Ltd (BAL), said:

"This monsoon we observed a mixed season with most parts of India witnessing normal to above normal rainfall with the exception of Telangana and Maharashtra. In certain regions this variability impacted sowing activity. Despite these regular climatic variations, this is a fair year for agriculture. We are pleased to report that our newly launched patented products are performing well in their debut season.

This quarter we have taken multiple steps to strengthen our sales performance from the ground up. Given our path to a disciplined approach in sales, we are reducing inventories and improving margins. As per our expectation, we have seen a margin improvement on a lower base of Q1 revenue numbers when compared QoQ.

We view this in alignment with our strategic decision to implement revised sales policies with the aim to increase profitability, reduce excess placements, and reduce inventory levels across the value chain.

Despite delayed monsoons affecting sowing in key regions, our newly launched patented products—**Shot Down**, **Fetagen**, and **Best Man** (along with **Hustler**, **Suflex**, and **Executive** under the Sudarshan Farm brand)—delivered good first-season performance. Field-level feedback has been positive. **Shot Down** and **Hustler** alone have already covered over 5 lakh acres, a strong testament to the trust we've earned among farmers and trade partners.



Demand for **Fetagen** and **Suflex** continues to accelerate in paddy, sugarcane, and vegetable segments.

We remain confident that our strong product portfolio, enhanced margins, and disciplined in-season execution will help sustain momentum through the remainder of the Kharif season."

Operational Highlights – Q1 FY26

- **Gross margin** improved to **29%** from **25%**, driven by a superior product mix and cost discipline
- **EBITDA margin** rose to **12%**, up **140 bps** YoY
- **PAT margin** increased to **5%**, up from **4%** in Q1 FY25
- **Sales returns** significantly reduced, improving profitability and inventory hygiene
- Revenue stood at **₹381 crore**, compared to **₹519 crore** in Q1 FY25 due to deferred placements
- **PAT** remained steady at **₹20 crore**, despite lower topline
- **Operating Expenses** reduced due to strategic regional restructuring

We remain optimistic

Business Highlights – Patents and Registrations:

Best Agrolife continued to expand its portfolio with key new product 9(3) FIM registrations:

1. **Cubax Power Extra**
 - a. Combination: Spiromesifen + Hexythiazox + Abamectin
 - b. Target Crop: Chilli
 - c. Pest Control: Black thrips and yellow mites
 2. **Trishanku**
 - a. Combination: Tolfenpyrad + Pyriproxyfen + Acetamiprid
 - b. Target Crops: Chilli and Cotton
 - c. Pest Control: Aphids, black thrips, whitefly, and jassids
- Best Agrolife has received a patent for a novel insecticide-fungicide formulation combining Nitenpyram + Pymetrozine/Dinotefuran + Isoprothiolane, offering broad-spectrum control of pests like brown planthopper, whiteflies, jassids, and stem borers, along with diseases such as blast, sheath blight, and powdery mildew across key crops including paddy, cotton, brinjal, tomato, groundnut, and soybean.
 - A second patent was granted for a unique formulation of Fluxapyroxad + Thiamethoxam + Tebuconazole, delivering effective management of white grubs, thrips, fruit borers, and fungal diseases such as leaf spots and blights in crops like groundnut, chilli, wheat, soybean, maize, grapes, tea, and mango, reinforcing Best Agrolife's commitment to integrated crop protection.

Global filings during the quarter included jurisdictions such as the USA, European Union, UAE, Brazil, Vietnam, Egypt, Indonesia, and others, reinforcing the company's focus on innovation-led international growth.



ABOUT BEST AGROLIFE LIMITED:

BAL is a research-based company focused on bringing world-class and cost-effective crop solutions in the form of novel agrochemical formulations to the agricultural industry for improving crop productivity. Currently, BAL has 7,000 MTPA and 35,000 MTPA technical and formulation manufacturing capacity respectively through four of its manufacturing plants in Gajraula, Greater Noida, and Jammu & Kashmir. It boasts to have more than 7000 distributors in India and it retains an unrivalled portfolio of 530+ formulations and more than 130 + technical manufacturing licenses.

CAUTIONARY STATEMENT:

This press release contains certain forward-looking statements. Any forward-looking statement applies only on the date of this press release. By their nature, forward-looking statements are subject to a number of known and unknown risks and uncertainties that may or may not occur in the future and as a result of which the actual results and performance may differ substantially from the expected future results or performance expressed or implied in the forward-looking statements. No warranties or representations are made as to the accuracy, achievement, or reasonableness of such statements, estimates or projections, and BAL has no obligation to update any such information or to correct any inaccuracies herein or omission here from which may become apparent.



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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 2025, 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.



Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

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)

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.
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 year ended 31 March 2025, the Company had received a favourable order for assessment year 2023-24. Further, the Company is in the process of responding to notice received for reassessment of income for AY 2021-22 and AY 2022-23. However, the Company is yet to receive any order on the findings of such investigation by the Income tax department for any other assessment years except as mentioned above.

Accordingly, the impact of this matter on the Statement for the quarter ended 30 June 2025 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



Rahul Kool

Partner

Membership No. 425393



UDIN: 25425393BMJKEK6472

Place: New Delhi

Date: 07 August 2025

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

Statement of standalone unaudited financial results for the quarter ended 30 June 2025

	Particulars	3 months ended			Year ended	
		30 June 2025 (Unaudited)	31 March 2025 (refer note 2)	(Unaudited)	31 March 2025 (Audited)	
I	Income					
I	Revenue from operations	313.49	155.74	360.88	1,143.65	
II	Other income	5.00	1.16	1.93	6.03	
III	Total income (I+II)	318.49	156.90	362.81	1,149.68	
IV	Expenses:					
V	Cost of material consumed	10.25	-	257.69	20.41	
	Purchase of stock-in-trade	293.07	106.30	28.26	764.38	
	Changes in inventories of stock-in-trade	(49.47)	20.41	12.04	86.82	
	Employee benefits expense	14.08	7.56	8.33	60.31	
	Finance costs	7.56	1.55	1.80	40.96	
	Depreciation and amortisation expense	1.55	15.30	20.70	7.06	
	Other expenses	15.30	292.34	169.58	108.87	
	Total expenses (IV)			333.27	1,088.81	
V	Profit/(loss) before for the period (III-IV)	26.15	(12.68)	29.54	60.87	
VI	Tax expense:					
	(1) Current tax	6.95	(2.32)	7.71	17.72	
	(2) Deferred tax ((credit)/ charge)	(0.34)	(0.91)	(0.19)	(1.37)	
	(3) Tax relating to earlier years	-	-	-	0.05	
VII	Profit/(loss) for the period (V-VI)	19.54	(9.45)	22.02	44.47	
VIII	Other comprehensive income (OCI)					
		-	-	3.89	3.89	
		-	-	(0.98)	(0.98)	
		-	-	-	-	
		-	-	-	-	
IX	Total comprehensive income (VII+VIII)	19.55	(6.58)	22.06	47.42	
X	Paid-up equity share capital (equity shares of ₹ 10 each)	23.64	NA	23.64	23.64	
XI	Other equity (excluding revaluation reserve)	NA	NA	NA	NA	372.25
XII	Earning per share (not annualised):					
	(1) Basic	8.26	(4.00)	9.31	18.81	
	(2) Diluted	8.26	(4.00)	9.31	18.81	

See accompanying notes to standalone unaudited financial results



Best Agrolife Limited

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- 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 07 August 2025. Further, the limited review of the standalone financial results for the quarter ended 30 June 2025, 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 2025 are the balancing figures between audited figures in respect of the full financial year ended upto 31 March 2025 and unaudited published year to date figures upto 31 December 2024 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 quarter ended 30 September 2023, 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 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 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 2023-24, where no addition had been made to the income submitted by the Company on account of the aforementioned search conducted. Further, the Company is in the process of filing its responses to the notices received for reassessment of income for AY 2021-22 and AY 2022-23. 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 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


Vimal Kumar
Managing Director
DIN: 01260082

Place: New Delhi
Date: 07 August 2025

Walker Chandiok & Co LLP

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Outer Circle,
New Delhi - 110 001
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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 2025, 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.



Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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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 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, during the year ended 31 March 2025, 1 subsidiary company had received a demand order for assessment year (AY) 2023-24 against which the management filed an appeal with the appropriate authority and the Holding Company had received a favourable order for AY 2023-24. Further, the Holding Company and both subsidiaries are in the process of responding to notice received for reassessment of income for AY 2021-22 and AY 2022-23. The management believes that aforesaid demand is not likely to have a material impact on the financial results and accordingly, no adjustment is required with respect to such demand order received by the subsidiary company.

Furthermore, the Holding Company and its subsidiary companies are yet to receive any order on the findings of such investigation by the Income tax department for any other assessment years except as mentioned above.

Accordingly, the impact of this matter on the Statement for the quarter ended 30 June 2025 and the adjustments (if any) required to the accompanying Statement, is presently not ascertainable with respect to AYs for which no order has been received. Our conclusion is not modified in respect of this matter.

The above matter is relation to demand order received by a subsidiary has also been reported as an emphasis of matter in the audit report dated 07 August 2025 issued by other firm of chartered accountants on the financial results of the subsidiary for the quarter ended 30 June 2025.

6. We did not review the interim financial results of 4 subsidiaries included in the Statement, whose financial information reflects total revenues of ₹ 259.64 crores, total net loss after tax of ₹ 5.03 crores and total comprehensive loss of ₹ 5.02 crores, for the quarter ended on 30 June 2025, 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, 1 subsidiary is located outside India, whose financial results have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited/ reviewed by other auditors under generally accepted auditing/ review standards applicable in their respective countries. 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



Walker Chandiok & Co LLP

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)

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 auditors 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.

7. The Statement includes the interim financial information of 1 subsidiary, which have not been reviewed by their auditors, whose interim financial results reflects total revenues of ₹ 0.00 crores, net loss after tax of ₹ 0.06 crores, total comprehensive loss of ₹ 0.06 crores, for the quarter ended 30 June 2025, 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


Rahul Kool
Partner
Membership No. 425393

UDIN: 25425393BMJKEL6632

Place: New Delhi
Date: 07 August 2025



Walker Chandiok & Co LLP

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)

Annexure 1

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 (with effect from 19 January 2024)
5. Sudarshan Farm Chemicals India Private Limited (with effect from 30 March 2024)
6. M/s Kashmir Chemicals (with effect from 20 October 2023)
7. Best Agrolife (Shanghai) Co. Limited (with effect from 04 June 2024)



Best Agrolife Limited
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Website- www.bestagrolife.com

Statement of consolidated unaudited financial results for the quarter ended 30 June 2025

Amount in ₹ crores

Particulars	3 months ended				Year ended (Audited)
	30 June 2025 (Unaudited)	31 March 2025 (refer note 3)	30 June 2024 (Unaudited)	31 March 2025	
Income:					
I Revenue from operations	381.24	274.34	519.26	1,814.31	
II Other income	4.08	0.60	3.01	4.58	
Total income (I+II)	385.32	274.94	522.27	1,818.89	
Expenses:					
Cost of materials consumed	184.22	78.56	244.61	794.34	
Purchase of stock-in-trade	143.20	89.80	52.89	296.01	
Changes in inventories of work-in-progress, stock-in-trade and finished goods	(56.76)	43.30	94.45	192.89	
Employee benefits expense	25.25	23.24	26.12	107.26	
Finance costs	13.74	17.46	15.63	65.66	
Depreciation and amortisation expense	10.48	11.52	10.06	42.87	
Other expenses	39.51	35.08	46.59	223.57	
Total expenses (IV)	359.64	298.96	490.35	1,722.60	
Profit/ (loss) before tax (III-IV)	25.68	(24.02)	31.92	96.29	
Tax expense:					
(1) Current tax	11.45	(1.06)	14.14	33.69	
(2) Deferred tax (Charge/ (credit))	(5.69)	(1.07)	(3.49)	(7.82)	
(3) Tax relating to earlier years	-	-	-	0.53	
(Loss)/ profit for the period (V-VI)	19.92	(21.89)	21.27	69.89	
Other comprehensive income (OCI)					
Items that will not be reclassified to profit or loss:					
(a) Revaluation of Immovable properties	-	-	-	14.44	
Tax impact on revaluation of immovable properties	-	(4.24)	-	(4.24)	
(b) Remeasurement of defined benefit obligations	-	-	-	0.03	
Tax impact on remeasurement of defined benefit obligations	0.02 (0.01)	0.13 (0.03)	0.03 (0.01)	0.14 (0.03)	
Total comprehensive income (VII+VIII)	19.93	(11.59)	21.29	80.20	
Paid-up equity share capital (equity shares of ₹ 10 each)	23.64	NA	NA	23.64	
XI Other equity (excluding revaluation reserve)					
XII Earning per share (not annualised):					
(1) Basic	8.42	(9.26)	9.00	29.56	
(2) Diluted	8.42	(9.26)	9.00	29.56	

See accompanying notes to consolidated unaudited financial results



Best Agrolife Limited

CIN - L74110DL1992PLC116773

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- 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 07 August 2025. Further, the limited review of consolidated financial results for quarter ended 30 June 2025, in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, has been carried out by the statutory auditors of the 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 2025 and the unaudited published year to date figures upto 31 December 2024 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 quarter ended 30 September 2023, 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 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 year ended 31 March 2025, the Holding Company and 1 subsidiary had received an order u/s 143(3) of the Income Tax Act with respect to assessment year 2023-24, where no addition had been made to the income submitted by the Company on account of the aforementioned search conducted. However, 1 subsidiary company had received demand order amounting to INR 6 crores for assessment year 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, the subsidiary company had filed an appeal before Hon'ble Commissioner of Income Tax (CIT), Appeals against the aforesaid demand orders. Further, the Holding Company and both subsidiaries is in the process of filing its responses to the notice received for reassessment of income under section 148 of the Income Tax Act, 1961 for assessment years 2021-22 and 2022-23. 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 financial results.
- 6 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

Vimal I Kumar
Managing Director
DIN: 01260082



Place: New Delhi
Date: 07 August 2025