

**SIMRAN FARMS LIMITED**

(CIN: L01222MP1984PLC002627)

Regd. Office: 1-B, Vikas Rekha Complex, Khatiwala Tank, Tower Square, Indore (M.P) 452001

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**UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025**

(Rs. In Lakhs except EPS)

S. No.	Particulars	STANDALONE						CONSOLIDATED						
		Quarter Ended			Nine Months Ended			Quarter Ended			Nine Months Ended			Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25	
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited	
I	Income from Operations	23262.48	18846.27	24511.79	62603.22	59616.95	83440.93	23262.48	18846.27	24511.79	62603.22	59616.95	83440.93	
II	Other Income	60.77	62.76	37.03	175.16	137.60	183.28	60.77	62.76	37.03	175.16	137.60	183.28	
III	<b>Total Revenue (I+II)</b>	<b>23323.25</b>	<b>18909.03</b>	<b>24548.82</b>	<b>62778.38</b>	<b>59754.55</b>	<b>83624.21</b>	<b>23323.25</b>	<b>18909.03</b>	<b>24548.82</b>	<b>62778.38</b>	<b>59754.55</b>	<b>83624.21</b>	
IV	<b>Expenses</b>													
	(a)Consumption of raw materials consumed	19595.92	15758.63	20997.42	52832.46	49688.93	70377.71	19595.92	15758.63	20997.42	52832.46	49688.93	70377.71	
	(b)Changes in inventories of finished goods													
	(c)Employees benefits expenses	598.36	645.40	556.76	1843.21	1525.93	2151.36	605.26	652.3	563.66	1863.91	1546.63	2178.96	
	(d)Depreciation	42.15	42.96	45.40	127.26	134.00	180.03	40.88	46.78	47.05	131.08	138.96	186.65	
	(e)Finance Cost	132.96	106.02	25.96	310.57	54.67	106.50	132.96	106.02	25.96	310.57	54.76	106.59	
	(f)Other expenses	2798.97	2304.98	2900.48	7359.23	7060.40	10012.73	2786.91	2292.95	2888.42	7323.13	7024.23	9964.58	
	<b>Total Expenses (IV)</b>	<b>23168.36</b>	<b>18857.99</b>	<b>24526.02</b>	<b>62472.73</b>	<b>58463.93</b>	<b>82828.33</b>	<b>23161.93</b>	<b>18856.68</b>	<b>24522.51</b>	<b>62461.15</b>	<b>58453.51</b>	<b>82814.49</b>	
V	<b>Profit/(Loss) from Operations before exceptional /prior period items &amp; tax (III-IV)</b>	<b>154.89</b>	<b>51.04</b>	<b>22.80</b>	<b>305.65</b>	<b>1290.62</b>	<b>795.88</b>	<b>161.32</b>	<b>52.35</b>	<b>26.31</b>	<b>317.23</b>	<b>1301.04</b>	<b>809.72</b>	
VI	Exceptional items / Prior period item	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>154.89</b>	<b>51.04</b>	<b>22.80</b>	<b>305.65</b>	<b>1290.62</b>	<b>795.88</b>	<b>161.32</b>	<b>52.35</b>	<b>26.31</b>	<b>317.23</b>	<b>1301.04</b>	<b>809.72</b>	
VIII	Tax expense													
	i) Current tax	41.79	14.61	8.24	85.32	368.51	224.98	43.24	15.59	9.44	88.97	372.11	229.90	
	ii) Deferred tax	3.68	2.01	1.67	5.03	17.63	(8.60)	3.90	1.37	2.78	2.52	18.40	(9.79)	
	<b>Total Tax Expenses ( VIII )</b>	<b>45.47</b>	<b>16.62</b>	<b>9.91</b>	<b>90.35</b>	<b>386.14</b>	<b>216.38</b>	<b>47.14</b>	<b>16.96</b>	<b>12.22</b>	<b>91.49</b>	<b>390.51</b>	<b>220.11</b>	
IX	<b>Net Profit/ (Loss) for the period from continuing operations (VII-VIII)</b>	<b>109.42</b>	<b>34.42</b>	<b>12.89</b>	<b>215.30</b>	<b>904.48</b>	<b>579.50</b>	<b>114.18</b>	<b>35.39</b>	<b>14.09</b>	<b>225.74</b>	<b>910.53</b>	<b>589.61</b>	
X	Profit/ (Loss) for the period from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
XI	Tax expenses from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
XII	<b>Net Profit/ (Loss) for the period from discontinuing operations (X-XI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
XIII	<b>Net Profit/ (Loss) for the period (IX+XII)</b>	<b>109.42</b>	<b>34.42</b>	<b>12.89</b>	<b>215.30</b>	<b>904.48</b>	<b>579.50</b>	<b>114.18</b>	<b>35.39</b>	<b>14.09</b>	<b>225.74</b>	<b>910.53</b>	<b>589.61</b>	
XIV	<b>Other comprehensive income</b>													
	Item that will not be reclassified to profit and loss i.e. Remeasurement of defined benefit plans.	0.00	0.00	0.00	0.00	0.00	(27.14)	0.00	0.00	0.00	0.00	0.00	(27.14)	
	Less:- Income Tax relating to item that will not be reclassified to profit and loss i.e. Remeasurement of defined benefit plans.	0.00	0.00	0.00	0.00	0.00	(7.55)	0.00	0.00	0.00	0.00	0.00	(7.55)	
	<b>Other Comprehensive Income (XIV)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(19.59)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(19.59)</b>	
XV	<b>Total comprehensive income for the period (XIII+XIV)</b>	<b>109.42</b>	<b>34.42</b>	<b>12.89</b>	<b>215.30</b>	<b>904.48</b>	<b>559.91</b>	<b>114.18</b>	<b>35.39</b>	<b>14.09</b>	<b>225.74</b>	<b>910.53</b>	<b>570.02</b>	
XVI	Non controlling interest	0.00	0.00	0.00	0.00	0.00	0.00	0.83	0.17	0.47	1.81	1.31	1.75	
XVII	<b>Total comprehensive income for the period (XV-XVI)</b>	<b>109.42</b>	<b>34.42</b>	<b>12.89</b>	<b>215.30</b>	<b>904.48</b>	<b>559.91</b>	<b>113.35</b>	<b>35.22</b>	<b>13.62</b>	<b>223.93</b>	<b>909.22</b>	<b>568.27</b>	
XVIII	Paid up Equity Share Capital (Face Value of the Shares of Rs. 10/- each)	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17	
XIX	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year						3217.27						3300.59	
XX	<b>Earnings Per Share (EPS) ( Face Value of Rs. 10/- each)</b>													
	Basic	2.89	0.91	0.34	5.68	23.85	15.28	3.01	0.93	0.36	5.95	23.98	15.55	
	Diluted	2.51	0.79	0.31	4.83	23.19	14.86	2.56	0.77	0.33	5.07	23.31	14.45	



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**Note:**

1. The above unaudited results for the **Quarter and nine months** December 31, 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 14/02/2026. The above results have been reviewed by statutory Auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company's Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
2. The above consolidated financial statement includes the financial figures of subsidiary Company i.e. Puregene Biotech Limited.
3. The Company has been primarily engaged in Poultry Breeding & Farming activities only. As such there is no identifiable operating segment, hence there is nothing to disclose under IND AS - 108 'Operating Segment'.
4. The aforesaid unaudited financial results will be uploaded on the Company's website [www.simranfarms.com](http://www.simranfarms.com) and will also be available on the website of the BSE Limited [www.bseindia.com](http://www.bseindia.com) for the benefit of shareholders and investors.
5. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
6. Previous year figures are regrouped/reclassified to conform the current year's presentation.

Place : INDORE

Date : 14th February, 2026



For Simran Farms Limited

A handwritten signature in black ink, appearing to read "H.S. Bhatia".

H.S. Bhatia

Managing Director

DIN- 00509426



# KHANDELWAL KAKANI & COMPANY

## CHARTERED ACCOUNTANTS

**Independent Auditor's Review Report on Standalone Unaudited Quarterly and year to date Financial Results of the Company pursuant to regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015**

**TO  
THE BOARD OF DIRECTORS OF  
SIMRAN FARMS LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **SIMRAN FARMS LIMITED** (the "Company"), for the quarter ended 31<sup>st</sup> December 2025 and year to date results for the period 1<sup>st</sup> April 2025 to 31<sup>st</sup> December 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Khandelwal Kakani & Co.**  
Chartered Accountants  
(Firm's Registration No. 001311C)



**CA V.K. Khandelwal**  
Partner  
Membership No. 070546

Place: Indore  
Date: February 14<sup>th</sup>, 2026  
UDIN: 26070546ALXFNT6608

**Branches : • INDORE • RATLAM • MANDSAUR • BHOPAL • MUMBAI**

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# KHANDELWAL KAKANI & COMPANY

## CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Consolidated Unaudited Quarterly and year to date Financial Results of the Company pursuant to regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

TO  
THE BOARD OF DIRECTORS OF  
SIMRAN FARMS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **SIMRAN FARMS LIMITED** (the "Company" or "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), for the quarter ended December 31<sup>st</sup>, 2025 and year to date results for the period 1<sup>st</sup> April 2025 to 31<sup>st</sup> December 2025 (the "Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

S.No.	Name of the Company	CIN No.
1	Simran Farms Limited (Holding Company)	L01222MP1984PLC002627
	Puregene Biotech Limited (Subsidiary Company)	U01222MP1999PLC013303



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5. 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results includes the interim financial results of one subsidiary which has also been reviewed by us, whose interim financial results reflect total revenue of Rs. 13.50 and Rs.40.50 Lakhs and total net profit after tax of Rs. 4.75 Lakhs and Rs. 10.43 Lakhs and total comprehensive income of Rs. 4.75 Lakhs and Rs. 10.43 Lakhs for the quarter ended December 31<sup>st</sup> 2025 and for the period from 1st April 2025 to 31<sup>st</sup> December 2025, respectively, as considered in the consolidated unaudited financial results.



Place: Indore  
Date: February 14<sup>th</sup>, 2026  
UDIN: 26070546MZMXLV6665

**For Khandelwal Kakani & Co.**  
Chartered Accountants  
(Firm's Registration No. 001311C)

A handwritten signature in black ink, appearing to read "V.K. Khandelwal", written over a horizontal line.

**CA V.K. Khandelwal**  
Partner  
Membership No. 070546