

**Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2025 of RKB Agro Industries Limited pursuant to Regulation 33 of the SEBI (Listing and Obligation Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors  
RKB Agro Industries Limited.  
Raichur

1. We have reviewed the accompanying statement of unaudited financial results of **RKB AGRO INDUSTRIES LTD, RAICHUR** ("the Company") for the Quarter and Half Year ended 30<sup>th</sup> September, 2025 ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements, 2015 ("the Regulation") as amended.
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors of the company, 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, read with relevant Rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015. 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). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. 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. We have not performed an audit and accordingly, we do not express an audit opinion.
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 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.

Place: Bangalore

Date: 15-11-2025

UDIN: 25224048BMYLR8025

For Dagliya & Co  
Chartered Accountants  
FRN:000671S



*Chetan K Jain*

Chetan Kumar K Jain  
Partner  
Membership No: 224048





Subject to Raichur Jurisdiction only

# RKB AGRO INDUSTRIES LIMITED

KUSHAL CHAMBERS, M.G. ROAD, RAICHUR - 584 101.

## STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30 SEPTEMBER 2025

(Rs. in Lakhs)

Sl. No.	PARTICULARS	Unaudited			Audited	
		Quarter Ended		Half year ended		Year ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2024	31-03-2025
1.	Net Sales / Income from Operations	1141.77	1,146.28	1,065.61	2,289.05	2,333.30
2.	Other Income	3.12	1.84	23.43	4.68	24.77
3.	Expenses					
a.	Cost of Raw material consumed	83.34	-	26.83	83.34	26.83
b.	(-) Increase / (+) Decrease in Stock-in-Trade	-130.70	80.89	85.51	-49.82	232.93
c.	Purchase of Stock-in-Trade	1077.02	1,033.49	856.60	2,110.52	1,998.16
d.	Staff Cost	7.22	6.79	7.27	14.01	14.58
e.	Other Expenditure	86.42	10.90	29.40	95.36	42.56
f.	Finance Cost	21.15	27.72	29.49	48.87	59.74
g.	Depreciation	7.18	7.83	8.37	15.00	16.68
4.	Profit/ (Loss) before extraordinary item	-6.74	-19.50	45.57	-24.55	-33.41
a.	Prior Period Income	0	-	-	0	-
b.	Exceptional item	0	-	-	0	-
5.	Profit before Taxation	(6.74)	(19.50)	45.57	(24.55)	(33.41)
6.	Taxations					
a.	Current Tax	-	-	-	-	5.70
b.	Deferred Tax	1.09	-1.41	-0.69	-0.32	-1.57
c.	Tax adjustments	-	-	-	-0.29	-0.11
7.	NET PROFIT FOR THE QUARTER / YEAR	-7.83	-18.09	46.26	-23.94	-31.72
8.	Other Comprehensive Income / (Loss)	-	-	-	-	-
9.	Total Comprehensive Income / (Loss) for the period	-7.83	-18.09	46.26	-23.94	-31.72
10.	Paid up Equity Share Capital (Face value of Rs 10/- each)	750.00	750.00	750.00	750.00	750.00
11.	Basic & Diluted EPS for the Year	10.00	10.00	10.00	10.00	10.00
		-0.10	(0.24)	0.62	-0.32	-0.42

PART 12						
A) PARTICULARS OF SHAREHOLDINGS						
1.	Public Shareholding					
a.	No. of Shares	18,82,200.00	18,82,200.00	18,82,200.00	18,82,200.00	18,82,200.00
b.	Percentage of Share holding	25.10	25.10	25.10	25.10	25.10
2.	Promoters & Promoters group					
a.	Pledged/Encumbered					
-	Number of Shares	-	-	-	-	-
-	% of Shares(as a % of the total shareholding of Promoters & Promoters group)	-	-	-	-	-
-	% of Shares(as a % of the total share capital of the Company)	-	-	-	-	-
b.	Non-encumbered					
-	Number of Shares	56,17,800.00	56,17,800.00	56,17,800.00	56,17,800.00	56,17,800.00
-	% of Shares(as a % of the total shareholding of Promoters & Promoters group)	100%	100%	100%	100%	100%
-	% of Shares(as a % of the total share capital of the Company)	74.90	74.90	74.90	74.90	74.90

B) INVESTORS COMPLAINTS for the Quarter ended 30.09.2025						
	Beginning Nil	Received Nil	Resolved Nil	Unresolved Nil		

Notes:						
(i)	The above Unaudited financial results for the quarter and year ended 30th Sep 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on 15.11.2025. The statutory auditors have expressed an unmodified opinion.					
(ii)	The Un-audited financial results are prepared in accordance with the Indian Accounting Standards, as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended).					
(iii)	The Company is engaged in the business of ginning & pressing and trading in cotton and cotton seeds and all these operations are carried out domestically, in accordance with Ind AS 108 "Operating Segments", whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions and to review the performance based on the operations relating to cotton business only. Hence has no primary/secondary reportable segments. The Company has effected Sales to three parties worth Rs.731.99 Lakhs which is greater than 10% of the total Sales of the Company for the Quarter.					
(iv)	The company has received an order dated 24th September 2025 from Bombay Stock Exchange stating that the securities of the company are compulsorily delisted w.e.f September 26,2025. The company has filed an appeal at SAT against the BSE order for compulsory delisting of securities.					
(v)	Figures for the previous year/ quarters are regrouped/ rearranged wherever necessary to conform to the current quarter's classification.					
(vi)	Refer Annexure -I for statement of assets and liabilities as at 30 September 2025					
(vii)	Refer Annexure -II for statement of cash flow as at 30 September 2025					

Place: Raichur  
Date: 25.11.2025

By order of the Board  
For RKB Agro Industries Limited

For: RKB Agro Industries Limited

S.K.BHANDARI  
Managing Director

Managing Director



AS PER REPORT ATTACHED  
For DAGLIYA & Co  
Chartered Accountants  
F.R.N 0006715

Chetan K Jain  
(CHETAN KUMAR K JAIN)  
Partner  
M.No. 224048

UDIN: 25226048 BM1YLR8045

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