

February 06, 2026

Ref. BSHSL\NSE\FinancialResults\Dec25(Q3)

To,
National Stock Exchange of India Ltd.

Exchange Plaza,
Plot no. C/1, G Block,
Bandra-Kurla Complex,
Bandra (E) Mumbai - 400 051
Ph: (022)-26598100-8114
Fax No: (022)-26598120

SUB: Outcome of the Board Meeting held on February 06, 2026.

Script Symbol: BSHSL

Dear Sir / Madam,

Pursuant to Regulations 30 and 33 of Chapter IV read with Schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we would like to inform the Exchange that, Meeting of Board of Directors was held at registered office of the company situated at Shreenathji Industrial Estate Plot No.11, National Highway 8-B, Near Kuvadva GIDC, Rajkot, Gujarat: 360023 on today, i.e. Friday, February 06, 2026. Following Business Transactions were considered and approved by the Board of Directors:

1. Independent Auditor's Limited Review Report issued by M/s. Gautam N Associates (having FRN : 0103117W) Chartered Accountants, Statutory Auditor of the Company;
2. The Unaudited Standalone Financial Statement for the Quarter and Nine Months ended on December 31, 2025 and
3. Any other business with the permission of Chair.

Further, the Board Meeting Commenced at 4:00 p.m. and concluded at 04:40 p.m.

You are requested to take on your record and confirm the receipt of the same.

Thanking You,

Yours Faithfully,

For Bombay Super Hybrid Seeds Limited

Amitkumar Khandekar
Company Secretary & Chief Compliance Officer
cs@bombaysuper.in

Encl.: As above



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDLONE IND-AS FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED.

To,
The Board of Directors
Bombay Super Hybrid Seeds Limited
Kuvadava, Rajkot


1. We have reviewed the accompanying statement of unaudited financial results of **Bombay Super Hybrid Seeds Limited** (CIN: L01132GJ2014PLC080273) for the quarter ended 31st December 2025 and year to date results for the period 1st April 2025 to 31st December 2025 ('The Statement') being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as modified.
2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Ind-AS 34- 'Interim Financial Reporting' prescribed under section 133 of the Companies Act., 2013 read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 applicable accounting standards and other recognized accounting practices and policies has, except as mentioned in para 5 below in the Basis for qualified opinion, not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. Basis for qualified opinion

The Company has not completed its assessment of the incremental financial impact resulting from the changes made by Govt of India in the Labour Codes effective from 21st November 2025. Consequently, no provision has been made in the accounts for the increased liability, if any. In absence of an actuarial valuation or a reliable estimate, we are unable to determine the extent of the adjustment required to be made in the employee benefit expenses and resulting impact on the Statement of Profit and Loss.

For Gautam N Associates
Chartered Accountants
FRN: 103117W


Gautam Nandawat
Partner
M No 32742
UDIN: 26032742BEBEWF3001



Place: Chhatrapati Sambhajinagar (MH)
Date: 06/02/2026

BOMBAY SUPER HYBRID SEEDS LIMITED

Plot No. 8-9-10-11, Shreenathji Industrial Estate, Near Kuvadva GIDC, N.H. 27, Kuvadva-360 023.
Dist. RAJKOT. (Gujarat) India · CIN No. L01132GJ2014PLC080273

Bombay Super Hybrid Seeds Limited						
CIN: L01132GJ2014PLC080273						
Shrinathji Industrial Estate, Plot No.-11, Near Kuvadva G I D C, 8 - B, National Highway, Rajkot Gujarat, 360023						
Statement of standalone unaudited financial results for the Quarter ended on 31st December, 2025						
PARTICULARS	Quarter Ended			Nine Month Ended		Rs. In Lakhs
	31/12/2025 (Unaudited)	30/09/2025 (Unaudited)	31/12/2024 (Unaudited)	31/12/2025 (Unaudited)	31/12/2024 (Unaudited)	Year ended 31/03/2025 (Audited)
I Income						
Revenue from operations	10,747.97	2,684.92	12,785.99	28,727.07	31,284.37	35,875.53
Other income	41.43	3.91	73.20	61.68	209.13	278.96
Total income from operations	10,789.39	2,688.83	12,859.19	28,788.75	31,493.50	36,154.49
II Expenses						
Purchases/Production Expenses	14,681.82	1,366.98	17,572.36	22,321.41	27,921.28	35,422.57
Change in inventories	(6,678.69)	415.70	(6,827.71)	428.49	(1,974.92)	(5,429.97)
Employee benefit expenses	166.93	80.61	146.48	329.56	343.12	361.20
Finance costs	95.51	139.70	131.90	432.33	424.09	614.67
Depreciation and amortization expenses	42.05	40.00	21.39	118.05	96.39	130.68
Other expenses	1,619.84	406.90	901.37	2,739.54	2,335.19	2,249.03
Total expenses	9,927.47	2,449.88	11,945.79	26,369.37	29,145.15	33,348.18
Profit/(Loss) before exceptional items and tax	861.93	238.95	913.40	2,419.38	2,348.35	2,806.31
III Exceptional items						
IV Profit/(Loss) before tax	861.93	238.95	913.40	2,419.38	2,348.35	2,806.31
VI Tax Expenses						
a) Current tax	74.74	16.62	47.94	184.22	165.73	168.36
b) Income tax prior year	1.98	(1.98)	-	-	-	0.86
b) Deferred tax	11.71	(0.07)	(34.58)	10.62	(36.14)	(34.1)
Total tax expenses	88.43	14.57	13.36	194.84	129.59	165.01
VII Net Profit/(Loss) for the period/year	773.50	224.38	900.04	2,224.54	2,218.76	2,640.50
VIII Other comprehensive income (net of tax) Items that will not be reclassified to profit or loss:						
i) Remeasurement of post employment benefit obligations	4.00	5.00	4.00	14.00	14.00	(5.89)
ii) Income-tax relating to items that will not be reclassified to profit or loss	(1.04)	(1.30)	0.41	(3.64)	(2.19)	1.48
Items that will be reclassified to profit or loss:						
i) Remeasurement of fair value of investment	5.59	(36.36)	-	(36.13)	-	5.35
ii) Income-tax relating to items that will not be reclassified to profit or loss	(1.16)	9.79	-	7.52	-	(1.11)
Total other comprehensive income	7.39	(22.87)	4.41	(18.25)	11.81	(0.17)
IX Total comprehensive income for the period/year (VII+VIII)	766.11	247.24	895.63	2,242.80	2,206.95	2,640.67
X Paid-up equity share capital (face value of Re 1 per share)	1,049.37	1,049.37	1,049.37	1,049.37	1,049.37	1,049.37
XI Other equity (excluding revaluation reserve)						9,414.98
XII EPS in Rs. (Face Value of Re.1/- each)*						
-Basic	0.74	0.21	0.86	2.12	2.11	2.52
-Diluted	0.74	0.21	0.86	2.12	2.11	2.52
*not annualised						

Notes

- The financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 6th February 2026 and the Statutory Auditors of the Company have expressed an modified opinion on these results.
- The Government of India notified the four Labour Codes which are effective from 21st November, 2025, governing employee benefit during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits. The Company is in the process of assessing the incremental impact of these changes. The impact of the same on the financials will be taken as when assessment is completed.
- The company is in the business of production and processing of Agriculture Hybrid Seeds and therefore the company's business falls within a single business segment of agriculture.
- The Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 (Ind AS) as notified under section 133 of the Companies Act 2013 ("Act") and other accounting principles and policies to the extent applicable.
- There were no investor complaints pending /received during the period under review.
- The figures have been regrouped/rearranged wherever necessary.

Place: Kuvadva, Dist Rajkot
Date: 06.02.2026

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS
Gautam
GAUTAM NANDAWAT
(Partner)
26032742BEBEF3001

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For and on behalf of Board of Directors

Arvind J. Kakadia
Managing Director
DIN No.: 06893183

YES BANK

A/C No. : 009881300001880 · IFSC Code : YESB0000098 · Branch : Race Course Road, Rajkot.