

Ref. BSHSL\NSE\FinancialResults\Sept25(Q2)

November 08, 2025

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 November 08, 2025.

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. Saturday, November 08, 2025. 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 ended on September 30, 2025 and
3. Any other business with the permission of Chair.

Further, the Board Meeting Commenced at 02:00 p.m. and concluded at 02:30 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

ARVINDKUMAR J. KAKADIA
MANAGING DIRECTOR
DIN: 06893183

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 30th September 2025 and year to date results for the period 1st April 2025 to 30th September 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 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.

For Gautam N Associates
Chartered Accountants
FRN: 103117W


Gautam Nandawat
Partner
M No 32742
UDIN: 25032742BMJJRO4292



Place: Chhatrapati Sambhajinagar (MH)
Date: 8/11/2025

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		
Disclosure of standalone assets and liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September 2025		
Assets and Liability Statement as at 30th September, 2025		
	Rs. In Lakhs	
	As at 30-09-2025 (Unaudited)	As at 31-03-2025 (Audited)
Assets		
I) Non-Current Assets		
a) Property, plant and Equipment	1,081.46	874.57
b) Other Intangible assets	0.29	0.36
c) Financial Assets	-	-
d) Deferred Tax Assets (Net)	44.66	52.25
e) Other Non-current Assets	6.86	6.86
	1,133.27	934.04
II) Current Assets		
a) Inventories	12,311.71	19,456.48
b) Financial Assets		
(i) Investments	127.56	44.49
(ii) Trade Receivables	2,324.52	671.04
(iii) Cash and cash equivalents	27.99	17.57
(iv) Loans	-	880.49
(v) Other Financial Assets	-	-
c) Current Tax Assets (Net)	28.29	28.29
d) Other current assets	348.66	145.39
	15,168.73	21,243.74
Total Assets	16,302.00	22,177.78
Equity and Liabilities		
Equity		
a) Equity Share Capital	1,049.37	1,049.37
b) Other Equity	10,895.67	9,418.98
	11,945.04	10,468.36
Liabilities		
I) Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	283.92	34.22
(ii) Trade Payables	-	-
b) Provisions	116.69	73.32
b) Other Non-current liabilities		
	400.61	107.54
II) Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	2,699.89	9,179.80
(ii) Trade Payables	102.90	1,200.00
(ii) Other Financial Liabilities	-	-
b) Other current liabilities	1,102.88	1,175.33
c) Provisions	-	33.37
d) Current Tax Liabilities (Net)	50.67	13.37
	3,956.34	11,601.88
Total Equity and Liabilities	16,302.00	22,177.78

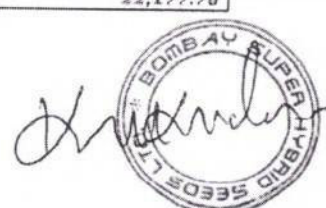


FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

GAUTAM NANDAWAT
(Partner)

UDIN: 25032742BMJJR04292

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YES BANK

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

BOMBAY SUPER HYBRID SEEDS LIMITED

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Dist. RAJKOT. (Gujarat) India · CIN No. L01132GJ2014PLC080273

Bombay Super Hybrid Seeds Limited

CIN: L01132GJ2014PLC080273

Shrinathji Industrial Estate, Plot No.-11, Near Kuvadva GIDC, 8 - B, National Highway, Rajkot Gujarat, 360023
Statement of standalone unaudited financial results for the Quarter ended on 30th September, 2025

PARTICULARS		Quarter Ended			Half Year Ended		Rs. In Lakhs
		30-09-2025 (Unaudited)	30-06-2025 (Unaudited)	30-09-2024 (Unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	Year ended 31-03-2025 (Audited)
I	Income						
	Revenue from operations	2,684.92	15,294.19	2,821.14	17,979.11	18,498.38	35,875.53
	Other income	3.91	16.34	107.20	20.25	135.93	278.96
	Total income from operations	2,688.83	15,310.53	2,928.34	17,999.36	18,634.31	36,154.49
II	Expenses						
	Purchases/Production Expenses	1,366.98	6,272.60	1,487.85	7,639.58	10,348.92	35,422.57
	Change in Inventories	415.70	6,691.48	184.33	7,107.18	4,852.79	(5,429.97)
	Employee benefit expenses	80.61	82.03	84.09	162.63	196.64	361.20
	Finance costs	139.70	197.12	136.51	336.81	292.19	614.67
	Depreciation and amortization expenses	40.00	36.00	37.00	76.00	75.00	130.68
	Other expenses	406.90	712.80	756.48	1,119.70	1,433.82	2,249.03
	Total expenses	2,449.88	13,992.03	2,686.26	16,441.90	17,199.36	33,348.18
III	Profit/(Loss) before exceptional items and tax	238.95	1,318.50	242.08	1,557.45	1,434.95	2,806.31
IV	Exceptional items						
V	Profit/(Loss) before tax	238.95	1,318.50	242.08	1,557.45	1,434.95	2,806.31
VI	Tax Expenses						
	a) Current tax	16.62	92.85	32.68	109.48	117.80	168.36
	b) Income tax prior year	(1.98)	-	-	(1.98)	-	0.86
	b) Deferred tax	(0.07)	(1.02)	2.65	(1.09)	(1.56)	(3.41)
	Total tax expenses	14.57	91.83	35.33	106.41	116.24	165.81
VII	Net Profit/(Loss) for the period/year	224.38	1,226.67	206.75	1,451.05	1,318.71	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	5.00	5.00	5.00	10.00	10.00	(5.89)
	ii) Income-tax relating to items that will not be reclassified to profit or loss	(1.30)	(1.30)	(1.30)	(2.60)	(2.60)	1.48
	Items that will be reclassified to profit or loss:						
	i) Remeasurement of fair value of investment	(36.36)	(5.36)	-	(41.72)	-	5.35
	ii) Income-tax relating to items that will not be reclassified to profit or loss	9.79	(1.11)	-	8.68	-	(1.11)
	Total other comprehensive income	(22.87)	(2.77)	3.70	(25.64)	7.40	(0.17)
IX	Total comprehensive income for the period/year (VII+VIII)	247.24	1,229.45	203.05	1,476.69	1,311.31	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)						
XII	EPS in Rs. (Face Value of Re.1/- each)*						
	-Basic	0.24	1.17	0.19	1.41	1.25	2.52
	-Diluted	0.24	1.17	0.19	1.41	1.25	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 8th November 2025 and the Statutory Auditors of the Company have expressed an unmodified opinion on these results.
- 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.

For and on behalf of Board of Directors

Place: Kuvadva, Dist Rajkot
Date: 08-11-2025

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

Arvind J. Kakadia
Managing Director
DIN No.: 06893183



GAUTAM N. DAWAT
(Partner)

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Bombay Super Hybrid Seeds Limited		
Disclosure of standalone Statement of Cash Flows as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Statement of Cash Flow for the year ended 30th September 2025		
	Half Year ended 30-09-2025 (Unaudited)	Rs. In Lakhs Year ended 31-03-2025 (Audited)
A. Cash flow from operating activities		
Net profit before tax	1,557.45	2,806.32
Adjustments for:		
Depreciation Expense	76.00	130.68
Provision for Gratuity	10.00	12.29
Interest Expenses / Financial Charge	336.81	614.67
Interest Income	-	(194.46)
Other Comprehensive Income (net of tax)	33.04	0.17
Operating profit before working capital changes	2,013.31	3,369.66
Adjustments for changes in working capital:		
(Increase)/ Decrease in Inventories	7,144.77	(5,411.91)
(Increase)/ Decrease in Receivables	(1,653.48)	334.22
(Increase)/ Decrease in current - non current other assets	(203.26)	(128.53)
Increase/ (Decrease) in Payables	(1,097.10)	274.40
Increase/ (Decrease) in other current and non current liabilities	(72.46)	(1,373.97)
Operating profit after working capital changes	6,131.77	(2,936.12)
Income tax refund received / (Tax paid)	(68.91)	(175.95)
Net cash from operating activities (A)	6,062.86	(3,112.08)
B. Cash flow from investing activities		
Purchase of property, plant and equipments	(282.82)	(263.10)
Investment made in shares	(83.07)	(44.49)
Loan (Granted)/Recovered	880.49	(573.19)
Interest income	-	194.46
Net cash used in investing activities (B)	514.59	(686.32)
C. Cash flow from financing activities		
Proceeds from / (Payment to) Non-current Term Loan	249.70	(17.29)
Proceeds from / (Payment to) Short Term Loan	(6,479.92)	4,429.81
Deposits received/ (Payment)	-	-
Financial Cost	(336.81)	(614.67)
Net cash used in financing activities (C)	(6,567.03)	3,797.85
Net Decrease in Cash and Cash Equivalents (A+B+C)	10.42	(0.54)
Cash and cash equivalents at the beginning of the year	17.57	18.11
Cash and cash equivalents at the end of the year	27.99	17.57
Net Decrease in Cash and Cash Equivalents (A+B+C)	10.42	(0.54)

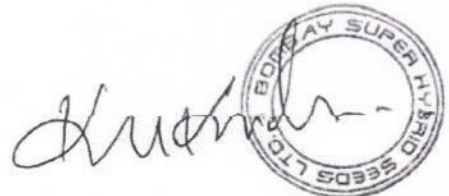
Notes:

- The figures have been regrouped/ rearranged wherever necessary
- The figures in bracket indicates cash outflow



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

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