

The General Manager,
Listing Department,
Bombay Stock Exchange Limited,
P.J. Towers, Dalal Street,
Mumbai - 400 001

Scrip Code: 531449

The Manager,
Listing & Compliance Department
The National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G, Bandra Kurla
Complex, Bandra East, Mumbai - 400051

Symbol: GRMOVER

Subject: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”): Outcome of the Board Meeting

This is to inform you that pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), the Meeting of Board of Directors of GRM Overseas Limited (the “Company”) held on Wednesday, February 04, 2026 at the Corporate Office of the Company situated at Village Naultha, Tehsil Israna, Panipat-132145. The Board of Directors amongst other items of agenda, considered and approved the following matters:

1. Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31st December, 2025 which have been subjected to limited review by the Statutory Auditors of the Company, in terms of Regulation 33 of the SEBI Listing Regulations.

Copies of the said results along with the Limited Review Reports issued by the Statutory Auditors of the Company are annexed hereto and the same are being uploaded on the website of the Company i.e. www.grmrice.com .

The meeting of Board of Directors of the Company commenced at 05:30 P.M. (IST) and concluded at 07:20 P.M. (IST).

The above information is also available on the website of the company at www.grmrice.com .

This is for your information and record

Thanking you,

Yours truly,

GRM OVERSEAS LIMITED

Sachin Narang

Company Secretary & Compliance Officer

Membership No.: 65535



TANOUSH
ORGANIC

Benti



Registered Office

128, First Floor,
Shiva Market Pitampura,
Delhi 110034, India. • +91-11-4733 0330

Corporate Office

8 K.M. Stone, Gohana-Rohtak Road
Village Naultha, Panipat 132145
Haryana, India • +91-972964 7000/8000

Factory

• Gohana Road (Panipat), Haryana
• Naultha (Panipat), Haryana
• Gandhidham, Gujarat

Independent Auditor's Limited Review Report on Quarterly and year to date Consolidated Unaudited Financial Results of GRM OVERSEAS LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended

To
The Board of Directors of
GRM OVERSEAS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ("the Statement") of **GRM OVERSEAS LIMITED** ("the Holding Company") and its subsidiaries (**collectively referred to as 'the Group'**), for the quarter ended and nine months ended 31st December 2025, being submitted by the Holding 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 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, 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. 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 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 Standards on Auditing 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.

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Cluster 5, New Delhi
Jumeirah Lake
Towers (JLT), Dubai,
(UAE) 4220134

4. The Statement includes the results of the following Subsidiaries/Associates:
- GRM International Holdings Limited.* (Subsidiary)
 - GRM Foodkraft Private Limited. (Subsidiary)
 - Swmabhan Commerce Private Limited (Associate)
- * As per consolidated financials results
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 of unaudited consolidated Financial Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards 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. **Other Matters**
- We did not review the interim financial results / other financial information's of the one subsidiary included in the consolidated unaudited financial results, whose interim financial results / other financial information's reflect total revenue of Rs 20,731.26 lakhs and Rs 39,984.60 Lakhs, total net profit after tax of Rs 269.92 lakhs and 738.66 Lakh and total comprehensive income of Rs 269.92 lakhs and Rs 738.66 Lakhs for the quarter ended and nine months ended 31th December, 2025 respectively, as considered in the Unaudited Consolidated financial results. These interim financial results/ financial information have been reviewed by other auditor whose report have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and the disclosures included in respect of this subsidiary is based solely on the reports of the other auditor and the procedures performed by us as stated in Paragraph 3 above.
 - The unaudited consolidated financial results also include interim financial results / financial information's of one subsidiary which have been reviewed by its auditors, whose interim financial results / financial information's reflect total revenue of Rs. 115.73 Lakhs and Rs 454.19 lakhs, total net profit / (loss) after tax of Rs 343.78 Lakhs and Rs 840.46 lakhs and total comprehensive income of Rs 341.75 Lakhs and Rs 760.66 lakhs, for the quarter ended and nine month ended 31th December, 2025, as considered in the unaudited consolidated financial results which have been reviewed by their auditors. These interim financial results / financial information's has been reviewed by other auditor whose report have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in



respect of aforesaid of this subsidiary, is based solely on the reports of the other auditor and procedure performed by us as stated in the Paragraph 3 above.

Our conclusion on the statement is not modified in respect of the aforesaid matters.

**For Mehra Goel & Co.
Chartered Accountants
FRN-000517N**



Devinder

**Devinder Kumar Aggarwal
Partner
M.No. 087716
UDIN: 26087716DITMGZ8569
Date: 04-02-2026**

GRM OVERSEAS LIMITED

CIN: L74899DL1995PLC064007

Regd. Off: 128, First Floor, Shiva Market Pitampura, New Delhi-110034

E-mail: cs@grmrice.com

Website: www.grmrice.com

Statement of Un-audited Consolidated Financial Results For The Quarter and Nine Months Ended 31st December, 2025

(Amount Rs. in lakhs)

Particulars	Consolidated					
	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
1 Revenue						
Revenue from operations	48,278.80	36,242.71	37,124.42	1,17,199.46	1,05,680.62	1,34,819.28
Other income	976.38	965.08	1,097.30	2,706.70	2,088.72	2,600.48
Total income	49,255.18	37,207.79	38,221.72	1,19,906.16	1,07,769.34	1,37,419.76
2 Expenses						
(a) Cost of materials consumed	23,016.37	22,985.32	27,519.96	69,183.80	58,227.00	77,185.59
(b) Purchase of Stock in Trade	14,406.50	6,944.55	11,939.39	27,502.59	37,088.66	41,152.66
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	4,707.07	1,891.74	(6,982.77)	5,037.67	(4,300.77)	(5,931.06)
(d) Employee benefit expense	431.22	371.06	330.81	1,153.48	890.46	1,220.05
(e) Finance costs	493.03	509.22	379.13	1,545.08	978.70	1,775.71
(f) Depreciation, depletion and amortisation expense	80.07	78.89	74.13	239.41	226.31	310.59
(g) Other Expenses	3,574.92	2,569.13	3,082.85	8,302.20	9,080.21	13,232.06
Total expenses	46,709.19	35,349.91	36,343.50	1,12,964.24	1,02,190.58	1,28,945.60
3 Total profit before exceptional items and tax (1-2)	2,545.99	1,857.88	1,878.22	6,941.92	5,578.76	8,474.16
4 Exceptional items						
Total profit before tax (3-4)	2,545.99	1,857.88	1,878.22	6,941.92	5,578.76	8,474.16
5						
6 Tax expense / (Benefits)						
7 Current tax	569.42	400.39	489.72	1,539.26	1,551.83	2,316.15
8 Earlier Years	65.53	-	4.60	65.53	4.60	92.10
9 Deferred tax / (Benefits)	-15.07	(18.61)	29.73	25.78	(53.60)	(57.71)
Total tax expenses	619.89	381.78	524.05	1,630.57	1,502.83	2,350.55
10						
Net Profit / (Loss) for the period	1,926.11	1,476.10	1,354.16	5,311.36	4,075.92	6,123.62
11						
12 Share of Profit/ (Loss) of Associate	(11.85)	(9.71)		(38.12)		
13 PROFIT AFTER TAX AND SHARE OF PROFIT / (LOSS) OF ASSOCIATES	1,914.26	1,466.39	1,354.16	5,273.24	4,075.92	6,123.62
14						
Other comprehensive income (net of taxes)						
A(1) Items that will not be classified to Profit & Loss			0.30		0.96	(1.31)
(a) Remeasurement gain/(loss) on defined benefit plans					(14.66)	(49.68)
(b) Foreign Currency Translation Reserve	(1.59)	(18.41)	69.76	(79.36)	(0.24)	0.33
A (2) Income tax relating to items that will not be reclassified to Profit or Loss			(0.08)			
B (1) Items that will be reclassified to Profit or loss						
(a) Unrealised gain on Current Investment		5.55	(9.06)	5.55		3.85
B (2) Income tax relating to items that will be reclassified to Profit or Loss	0.00	(1.40)	2.28	(1.40)		(0.97)
15 Total Comprehensive Income for the period (13+14)	1,912.67	1,452.13	1,417.36	5,198.04	4,061.98	6,075.85
Total Comprehensive Income Attributable to Non Controlling Interest	23.03	25.32	24.99	63.01	61.50	64.07
Total Comprehensive Income Attributable to Controlling Interest	1,889.64	1,426.81	1,392.37	5,135.03	4,000.48	6,011.79
16 Paid up Equity Share Capital	3,681.12	1,227.04	1,200.00	3,681.12	1,200.00	1,200.00
17 Earnings per share (of Rs. 2 each)(For the period not annualised)						
Earnings per equity share						
(a) Basic	1.05	0.79	0.79	2.82	2.26	3.38
(b) Diluted	0.92	0.70	0.79	2.51	2.26	3.38
Paid up Equity Share Capital (Restated)	3,681.12	3,681.12	3,600.00	3,681.12	3,600.00	3,600.00



[Handwritten Signature]



Notes:

1. The above Consolidated Unaudited Financial Results of the Holding company and its subsidiaries for the quarter and nine ended December 31st, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 04, 2026.
2. These Consolidated Unaudited Financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable. The said Financial Results of the Holding Company and its Subsidiaries has been prepared in accordance with Ind AS 110 "Consolidated Financial Statements".
3. The Holding Company, in its Board Meeting held on August 08, 2024, had allotted 90,70,000 fully convertible share warrants aggregating to ₹136.05 crores at an issue price of ₹150 per warrant (including share premium of ₹148 per warrant), out of which 25% of the issue price amounting to ₹34.01 crores was received as upfront payment, on preferential basis to the persons/entities belonging to Promoter and Non-Promoter Category.

During the first quarter ended June 30, 2025, 13,52,000 share warrants have been converted into an equivalent number of equity shares, and the balance 77,18,000 share warrants remain outstanding till date for conversion within the stipulated period. There is no money received in this quarter for conversion of pending share warrants.

The Basic Earnings Per Share (EPS) for the quarter has been computed on the basis of the post-conversion paid-up equity share capital, whereas the Diluted EPS has been computed on the assumption that the entire allotment of warrants will be converted into equity shares.

4. During the quarter ended December 31, 2025, the shareholders of the Company in their Extra Ordinary General Meeting held on December 09, 2025 approved the issuance of bonus shares, in the proportion of 2:1 i.e. 2 (two) bonus equity share for every 1 (One) existing fully paid-up equity share to the shareholders of the Company as on the Record Date i.e. December 24, 2025. Accordingly, the Company has allotted 12,27,04,000 equity shares of Face Value of Rs 2 each as bonus shares on December 26, 2025 by capitalizing a sum of Rs. 27,62,80,000/- (Rupees Twenty-Seven Crores Sixty-Two Lakhs Eighty Thousand Only) out of the sum standing to credit of the Retained Earnings (Free reserves) in the books of the Company.

The aforesaid capitalization amount is inclusive of 1,54,36,000 bonus equity shares that shall be issued upon conversion of 77,18,000 warrants into equity shares, in accordance with the terms of issue of such warrants. The earnings per share information in the consolidated financial results for the previous periods presented have been restated to reflect the effect of the bonus shares issuance.

5. The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21st November, 2025. All supporting rules under these codes are yet to be notified. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed impact of these changes, which is not material to the financial results, on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India.



enable assessment of the financial impact due to changes in regulations. The Company has assessed impact of these changes, which is not material to the financial results, on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India.

The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

6. The Company is primarily engaged in the business of manufacturing of Rice and hence, only one reportable operating segment as per Ind As 108- Operating segment.
7. Corresponding figures of the previous periods/ year are re-classified/ re-arranged/ re-grouped to make them comparable, wherever necessary.
8. The above Standalone Unaudited Financial Results of the Company will be available on the Company's website www.grmrice.com .

FOR GRM OVERSEAS LIMITED


ATUL GARG
MANAGING DIRECTOR,
DIN: 02380612



Date: February 04, 2026
Place: Panipat

GRM OVERSEAS LIMITED

(CIN L74899DL1995PLC064007)

Regd. off: 128, First Floor, Shiva Market Pitampura, New Delhi-110034

Annexure- 1

Consolidated Segment Wise Revenue, Results, Assets and Liabilities:

(Rs. In Lakhs)

SR NO.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
i	Segment Revenue						
	a) Food	35,268.31	31,734.76	28,315.41	96,434.49	76,486.39	1,03,021.64
	b) Edible Oil	13,000.68	4,495.42	8,513.90	20,731.49	27,718.78	30,315.05
	c) Others	9.81	12.52	295.10	33.48	1,475.46	1,482.59
	Total	48,278.80	36,242.71	37,124.42	1,17,199.46	1,05,680.62	1,34,819.28
ii	Segment Results						
	a) Food	1,678.39	1,102.89	903.31	4,738.09	3,786.42	6,319.72
	b) Edible Oil	94.85	2.72	20.62	93.60	64.30	79.11
	c) Others	8.33	9.67	3.00	16.28	23.30	24.81
	Sub-Total	1,781.58	1,115.28	926.93	4,847.97	3,874.02	6,423.64
	Add: Other Income	976.38	965.08	1,097.30	2706.70	2088.72	2,600.48
	Less: Unallocable Finance Costs	0.06	0.04	3.68	0.22	3.89	5.81
	Less: Unallocable Expenses (Net of Income)	211.90	222.44	142.33	612.53	380.08	544.13
	Less: Exceptional Items	-	-	-	-	-	-
	Profit Before Tax	2,545.99	1,857.88	1,878.22	6,941.92	5,578.76	8474.17
iii	Segment Assets						
	a) Food	1,04,645.83	85,056.23	88,276.87	1,04,645.83	88,276.87	88,274.86
	b) Edible Oil	2,614.29	380.09	690.70	2,614.29	690.70	186.25
	c) Others	739.66	759.66	859.20	739.66	859.20	795.58
	Sub-Total	1,07,999.78	86,195.98	89,826.78	1,07,999.78	89,826.78	89,256.69
	Add: Unallocable Assets	476.31	286.03	169.78	476.31	169.78	1,818.90
	Total Assets	1,08,476.09	86,482.02	89,996.56	1,08,476.09	89,996.56	91,075.59
iv	Segment Liabilities						
	a) Food	56,067.73	37,692.62	48,538.70	56,067.73	48,538.70	47,453.87
	b) Edible Oil	1,921.04	96.24	0.36	1,921.04	0.36	119.02
	c) Others	494.16	495.46	485.94	494.16	485.94	490.07
	Sub-Total	58,482.93	38,284.32	49,025.01	58,482.93	49,025.01	48,062.96
	Add: Unallocable Liab	258.11	348.43	179.56	258.11	179.56	183.23
	Total Liabilities	58,741.04	38,632.75	49,204.57	58,741.04	49,204.57	48,246.19



[Handwritten Signature]



Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the Quarter and Nine months ended of GRM OVERSEAS LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended

To
The Board of Directors of
GRM OVERSEAS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("the Statement") of **GRM OVERSEAS LIMITED** ("the Company"), for the quarter and nine months ended 31st December 2025, 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 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and approved by the Board of Directors of the Company. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. 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 Standards on Auditing 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.

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 U.A.E. 04429194



4. Based on our review conducted as stated 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 Indian 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, as amended including the manner in which it is to be disclosed, or that contains any material misstatement.

**For Mehra Goel & Co.
Chartered Accountants
FRN-000517N**

Devinder



**Devinder Kumar Aggarwal
Partner
M. No. 087716
UDIN: 26087716TNOLKA9348
Date: 4th February, 2026**

GRM OVERSEAS LIMITED

CIN: L74899DL1995PLC064007

Regd. Off: 128, First Floor, Shiva Market Pitampura, New Delhi-110034

E-mail: cs@grmrice.com

Website: www.grmrice.com

Statement of Un-audited Standalone Financial Results For The Quarter and Nine Months Ended 31st December, 2025

(Amount Rs. in lakhs)

Particulars	Standalone					
	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
1 Revenue						
Revenue from operations	32,618.75	29,085.63	24,450.99	87,296.94	67,032.99	91,314.68
Other income	624.97	524.97	1,098.21	1,917.92	2,086.57	2,532.73
Total income	33,243.72	29,610.60	25,549.20	89,214.85	69,119.56	93,847.41
2 Expenses						
(a) Cost of materials consumed	23,016.37	22,985.32	27,519.96	69,183.80	58,227.00	77,185.59
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	4,259.30	2,351.94	(7,122.77)	4,949.29	(4,167.32)	(5,442.79)
(c) Employee benefit expense	271.34	219.24	233.01	703.38	598.44	813.51
(d) Finance costs	492.80	508.94	375.41	1,544.41	974.43	1,769.44
(e) Depreciation, depletion and amortisation expense	75.68	75.06	70.81	227.59	216.40	297.20
(f) Other Expenses	3,375.14	2,280.89	2,860.74	7,493.92	8,544.58	12,235.95
Total expenses	31,490.63	28,421.40	23,937.15	84,102.41	64,393.52	86,858.90
3 Total profit before exceptional items and tax (1-2)	1,753.09	1,189.20	1,612.05	5,112.44	4,726.04	6,988.51
4 Exceptional items						
5 Total profit before tax (3-4)	1,753.09	1,189.20	1,612.05	5,112.44	4,726.04	6,988.51
6 Tax expense / (Benefits)						
7 Current tax	454.69	324.77	387.46	1,257.68	1,200.07	1,795.73
8 Earlier Years	-	-	-	-	-	87.50
9 Deferred tax / (Benefits)	(14.09)	(16.99)	29.88	28.84	11.35	5.06
10 Total tax expenses	440.60	307.78	417.35	1,286.52	1,211.42	1,888.29
11 Net Profit / (Loss) for the period	1,312.49	881.41	1,194.71	3,825.92	3,514.60	5,100.23
12 Other comprehensive income (net of taxes)						
A(1) Items that will not be classified to Profit & Loss						(5.34)
(a) Remeasurement gain/(loss) on defined benefit plans						
A (2) Income tax relating to items that will not be reclassified to Profit or Loss						1.34
B (1) Items that will be reclassified to Profit or loss						
(a) Unrealised gain on Current Investment	0.61	4.94	(9.06)	5.55		3.85
B (2) Income tax relating to items that will be reclassified to Profit or Loss	(0.16)	(1.24)	2.28	(1.40)		(0.97)
13 Total Comprehensive Income for the period (11+12)	1,312.94	885.12	1,187.93	3,830.07	3,514.60	5,099.11
Total Comprehensive Income Attributable to Non Controlling Interest						
Total Comprehensive Income Attributable to Controlling Interest						
14 Paid up Equity Share Capital	3,681.12	1,227.04	1,200.00	3,681.12	1,200.00	1,200.00
15 Earnings per share (of Rs. 2 each)(For the period not annualised)						
Earnings per equity share						
(a) Basic (Restated for earlier period)	0.71	0.48	0.66	2.08	1.95	2.83
(b) Diluted (Restated for earlier period)	0.63	0.43	0.66	1.85	1.95	2.83
Restated paid up share capital	3,681.12	3,681.12	3,600.00	3,681.12	3,600.00	3,600.00



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Notes:

1. The above Standalone Unaudited Financial Results of the company for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 04, 2026.
2. These Standalone Financial Results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. The Company, in its Board Meeting held on August 08, 2024, had allotted 90,70,000 fully convertible share warrants aggregating to ₹136.05 crores at an issue price of ₹150 per warrant (including share premium of ₹148 per warrant), out of which 25% of the issue price amounting to ₹34.01 crores was received as upfront payment, on preferential basis to the persons/entities belonging to Promoter and Non-Promoter Category.

During the first quarter ended June 30, 2025, 13,52,000 share warrants have been converted into an equivalent number of equity shares, and the balance 77,18,000 share warrants remain outstanding till date for conversion within the stipulated period. There is no money received in this quarter for conversion of pending share warrants.

The Basic Earnings Per Share (EPS) for the quarter has been computed on the basis of the post-conversion paid-up equity share capital, whereas the Diluted EPS has been computed on the assumption that the entire allotment of warrants will be converted into equity shares.

4. During the quarter ended December 31, 2025, the shareholders of the Company in their Extra Ordinary General Meeting held on December 09, 2025 approved the issuance of bonus shares, in the proportion of 2:1 i.e. 2 (two) bonus equity share for every 1 (One) existing fully paid-up equity share to the shareholders of the Company as on the Record Date i.e. December 24, 2025. Accordingly, the Company has allotted 12,27,04,000 equity shares of Face Value of Rs 2 each as bonus shares on December 26, 2025 by capitalizing a sum of Rs. 27,62,80,000/- (Rupees Twenty-Seven Crores Sixty-Two Lakhs Eighty Thousand Only) out of the sum standing to credit of the Retained Earnings (Free reserves) in the books of the Company.

The aforesaid capitalization amount is inclusive of 1,54,36,000 bonus equity shares that shall be issued upon conversion of 77,18,000 warrants into equity shares, in accordance with the terms of issue of such warrants. The earnings per share information in the consolidated financial results for the previous periods presented have been restated to reflect the effect of the bonus shares issuance.

5. The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21st November, 2025. All supporting rules under these codes are yet to be notified. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed impact of these changes, which is not material to the financial results, on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India.

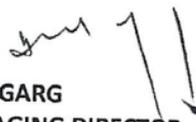
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The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

6. The Company is primarily engaged in the business of manufacturing of Rice and hence, only one reportable operating segment as per Ind As 108- Operating segment.
7. Corresponding figures of the previous periods/ year are re-classified/ re-arranged/ re-grouped to make them comparable, wherever necessary.
8. The above Standalone Unaudited Financial Results of the Company will be available on the Company's website www.grmrice.com .

FOR GRM OVERSEAS LIMITED


ATUL GARG
MANAGING DIRECTOR
DIN: 02380612



Date: February 04, 2026
Place: Panipat