Vishwas Agri Seeds Limited
Survey No. 460, Opposite Corona Remedies Pvt. Ltd., Near Tall Tax,
Gangad Road, At : Bhayla, Ta. : Bavla, Dist. : Ahmedabad - 382 220, Gujarat.
E-mail : vishwasagriseeds@ymail.com, Website : www.vishwasagriseeds.com
CIN No. : L01112GJ2013PLC073827

Date: 06th November, 2026

To,
The Manager – Listing Dept.,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No. C/1, G. Block,
Bandra - Kurla Complex, Bandra (E),
Mumbai – 400051

NSE SYMBOL: VISHWAS

Subject: Outcome of Board Meeting held on 06th November, 2026 under Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

This is to bring to your kind notice that a meeting of the Board of Directors of the Company was held today i.e. Friday, 06th November, 2026.

Pursuant to Regulation 30 read with Para A of Part A of Schedule III and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, please note that the Board of Directors of the Company at its meeting held today has, inter alia, considered and approved the following:

1. The Unaudited Financial Results for the Half-year ended September 30, 2026, along with the Limited Review Report issued by the Statutory Auditors which have been duly reviewed and recommended by the Audit Committee. A copy of the same is enclosed herewith;

The meeting of the Board of Directors commenced at 04:00 P.M. and closed at 05:00 P.M.

Thanking you

Yours truly,
For, VISHWAS AGRI SEEDS LIMITED

ASHOKBHAI SHIBABHAI GAJERA
Digitally signed by ASHOKBHAI SHIBABHAI GAJERA
Date: 2026.11.06 17:14:56 +05'30'

Ashokbhai Shibabhai Gajera
Managing Director
DIN: 06503966

LIMITED REVIEW REPORT

INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF VISHWAS AGRI SEEDS LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

To,

The Board of Directors of
VISHWAS AGRI SEEDS LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of **VISHWAS AGRI SEEDS LIMITED ("the company")** for the half year ended September 30, 2026 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Regulation"), as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. **Management's Responsibility for the statement:**

   This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) 25 on 'Interim Financial Reporting', 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 issue a report on the Statement based on our review.

3. **Auditor's Responsibility:**

   We conducted our review 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. Those standards require that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatement(s). A review is limited primarily to inquire 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.

S V J K AND ASSOCIATES FRN:135182W AHMEDABAD CHARTERED ACCOUNTANTS

4. Conclusion:

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 (AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (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, S V J K and Associates
Chartered Accountants
FRN: 135182W



Reeturaj Verma
Partner
M. No.: 193591
UDIN: 26193591BEAUAY4880

Place: Ahmedabad
Date: November 06, 2026

VISHWAS AGRI SEEDS LIMITED
Near Toll Tax, S. No. 460, Gangad Road, Bhayla, Ahmedabad, Bavla, Gujarat, India, 382220
Contact No.: (0281) 2923550, Email: vishwasagriseeds@gmail.com
Website : www.vishwasagriseeds.com (CIN:U01112GJ2013PLC073827)

Statement of UnAudited Assets and Liabilities as at 30th September, 2026

(Rs. In Lakhs)

	Particulars	Figures as at 30.09.2026 UnAudited	Figures as at 31.03.2026 Audited
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	Share Capital	1,000.00	1,000.00
	Reserves and Surplus	4,528.20	4,192.79
	Total Shareholder's funds	**5,528.20**	**5,192.79**
2	**Non-current liabilities**		
	Long-Term Borrowings	666.04	889.00
	Deferred Tax Liabilities (Net)	-	-
	Other Long Term Liabilities	15.38	15.38
	Long-Term Provisions	34.78	34.14
	Total Non-current liabilities	**716.19**	**938.52**
3	**Current liabilities**		
	Short-Term Borrowings	4,976.99	3,947.63
	Trade Payables		
	i. Total outstanding due of Micro enterprises and small enterprises	-	7.32
	ii. Total outstanding due of creditors other than Micro enterprises and small enterprises	639.16	1,026.82
	Other Current Liabilities	198.89	179.55
	Short-Term Provisions	43.59	11.73
	Total Current liabilities	**5,858.62**	**5,173.05**
	TOTAL EQUITY AND LIABILITIES	**12,103.02**	**11,304.36**
B	**ASSETS**		
1	**Non-current assets**		
	Property, Plant & Equipment and Intangible Assets:		
	i. Property, Plant & Equipment	1,992.92	2,109.27
	ii. Intangible Assets	-	-
	iii. Capital work-in-progress	-	-
	Non current investment	0.10	0.10
	Deffered tax assets (Net)	24.89	18.42
	Long term Loans & Advances	-	-
	Other Non current Assets	68.62	75.48
	Total Non current assets	**2,086.54**	**2,203.27**
2	**Current assets**		
	Current investments	-	-
	Inventories	5,743.65	3,922.56
	Trade receivables	3,977.85	4,821.05
	Cash and Cash Equuivalents	1.52	21.94
	Short Term Loans & Advances	47.51	148.22
	Other Current Assets	245.95	187.32
	Total current assets	**10,016.48**	**9,101.09**
	TOTAL ASSETS	**12,103.02**	**11,304.36**

For and on behalf of Board of Directors
VISHWAS AGRI SEEDS LIMITED

VISHWAS AGRI SEEDS LIMITED AHMEDABAD

Ashokbhai S. Gajera
Managing Director
DIN : 06503966

Date: November 06, 2026
Place: Ahmedabad

VISHWAS AGRI SEEDS LIMITED
Near Toll Tax, S. No. 460, Gangad Road, Bhayla, Ahmedabad, Bavla, Gujarat, India, 382220
Contact No.: (0281) 2923550, Email: vishwasagriseeds@gmail.com
Website : www.vishwasagriseeds.com (CIN:U01112GJ2013PLC073827)

Statement of UnAudited standalone Financial Results For the Half year ended on 30th September, 2026

(Rs. In Lakhs)

Sr. No	Particulars	Six Months Ended 30-09-2026 UnAudited	Six Months Ended 31-03-2026 Audited	Six Months Ended 30-09-2025 UnAudited	Year Ended 31-03-2026 Audited	Year Ended 31-03-2025 Audited
I	Revenue from Operations	4,254.64	5,615.52	5,742.25	11,357.77	10,228.18
II	Other Income	2.43	21.22	4.55	25.77	101.84
III	**Total Revenue (I+II)**	**4,257.06**	**5,636.74**	**5,746.80**	**11,383.54**	**10,330.02**
IV	**Expenses**					
	a. Cost of materials consumed	3,639.83	4,229.67	5,608.95	9,838.62	7,312.16
	b. Changes in inventories of work-in-progress and Stock-in-Trade	(458.52)	575.50	(851.01)	(275.51)	375.85
	c. Employee benefit expenses	119.47	142.45	139.24	281.69	374.67
	d. Finance Cost	239.21	185.60	192.06	377.66	363.58
	e. Depreciation and amortisation Cost	117.67	106.65	105.24	211.89	237.21
	f. Other Expenses	249.48	354.26	298.46	652.72	787.84
	Total Expenses (IV)	**3,907.15**	**5,594.13**	**5,492.94**	**11,087.07**	**9,451.32**
V	**Profit before Exceptional Items and Extraordinary Items and Tax (III-IV)**	**349.91**	**42.61**	**253.86**	**296.47**	**878.70**
VI	Exceptional items	-	-	-	-	-
VII	**Profit/(loss) before tax (V-VI)**	**349.91**	**42.61**	**253.86**	**296.47**	**878.70**
VIII	**Tax expense:**					
	a. Current tax Expense	20.97	14.84	68.35	83.19	227.09
	b. Deferred tax charge/(credit)	(6.47)	3.65	(4.46)	(0.81)	(10.82)
	c. Short/(Excess) provision of tax for earlier years	-	(0.11)	-	(0.11)	(8.37)
IX	**Profit after Tax (VII-VIII)**	**335.41**	**24.23**	**189.97**	**214.20**	**670.81**
X	**Earnings per share (face value of ₹ 10/- each):**					
	Basic (in ₹)	3.35	0.25	1.90	2.14	6.71
	Diluted (in ₹)	3.35	0.25	1.90	2.14	6.71

Notes:

1. The above un-Audited financial statement for the half year ended September 30, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 6th November, 2026 and Statutory Auditors of the Company have carried out limited review audit of the same.
2. The Company does not have more than one reportable segment in Terms of Accounting Standard 17: hence segmentwise reporting is not applicable.
3. As per MCA Notification No: G.S.R. 111 (E) dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from Compulsory requirement of adoption of IND-AS. As the company is covered under exempted category, it has not adopted IND-AS for preparation of financial results.
4. These financial results prepared in accordance with the recognition and measurement principles of. accounting standards (AS) prescribed under section 133 of the companies act 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
5. Figures pertaining to previous years/ period have been regrouped/ reworked/ rearranged,reclassified and restated wherever considered necessary, to make then comparable with those of current year/period.
6. Earning per shares is calculated on the weighted average of the company. Half yearly EPS is not annualized.

For and on behalf of Board of Directors

VISHWAS AGRI SEEDS LIMITED

VISHWAS AGRI SEEDS LTD. AHMEDABAD

Bhikubhai S. Gajera
Managing Director
DIN : 06503966

Date: November 06, 2026
Place: Ahmedabad

VISHWAS AGRI SEEDS LIMITED
Near Toll Tax, S. No. 460, Gangad Road, Bhayla, Ahmedabad, Bavla, Gujarat, India, 382220
Contact No.: (0281) 2923550, Email: vishwasagriseeds@gmail.com
Website : www.vishwasagriseeds.com (CIN:U01112GJ2013PLC073827)

UnAudited Cash Flow statement for the half year ended 30th September, 2026

(Rs in Lakhs)

	Particulars	For the period ended 30/09/2026 UnAudited	For the period ended 31/03/2026 Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Extraordinary items	349.91	296.47
(i)	Adjustment For:		
a)	Depreciation and Amortization	117.67	211.89
b)	Interest Charges	239.21	377.66
c)	(Gain)/Loss on Sale of Assets	-	-
d)	Other non cash items	-	-
e)	Interest & Other income	(0.98)	(5.13)
	Operating Profit before Working Capital Changes	**705.82**	**880.89**
(ii)	Adjustment For :		
a)	(Increase)/Decrease in Inventories	(1821.09)	(841.23)
b)	(Increase)/Decrease in Trade Receivables	843.19	(624.21)
c)	(Increase)/Decrease in Loans & Advances & Other Current Assets	42.09	94.99
d)	Increase /(Decrease) in Trade Payables & Other Liabilities	(375.64)	(48.22)
e)	Increase /(Decrease) in Short & Long Term Provisions	11.53	(101.23)
	CASH GENERATED FROM OPERATIONS	(594.11)	(639.01)
	Less : Direct Taxes paid	-	83.17
	NET CASH FROM OPERATING ACTIVITIES (A)	**(594.11)**	**(722.19)**
B	CASH FLOW FROM INVESTING ACTIVITIES		
a)	Sales/(Addition)in Fixed Assets & WIP	(1.33)	(58.12)
b)	Interest Income	0.98	5.13
c)	(Increase) / Decrease in Non Current Assets	6.85	21.08
d)	(Loss)/Gain on Sale of Assets	-	-
	NET CASH FROM INVESTING ACTIVITIES (B)	**6.50**	**(31.91)**
C	CASH FLOW FROM FINANCING ACTIVITIES		
a)	Increase/(Decrease) in Long Term Borrowings	(222.97)	61.94
b)	Increase/(Decrease) in Short Term Borrowings	1029.36	549.08
c)	Issue of Share Capital	-	-
d)	Increase/(Decrease) in Securities Premium	-	-
e)	Interest Paid	(239.21)	(377.66)
	NET CASH FLOW IN FINANCING ACTIVITIES (C)	**567.18**	**233.35**
	NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	(20.42)	(520.74)
	OPENING BALANCE – CASH & CASH EQUIVALENT	21.94	542.69
	CLOSING BALANCE - CASH & CASH EQUIVALENT	**1.52**	**21.94**

Date: November 06, 2026
Place: Ahmedabad

VISHWAS AGRI SEEDS LIMITED AHMEDABAD

For and on behalf of Board of Directors
VISHWAS AGRI SEEDS LIMITED

Ashokbhai S. Gajera
Managing Director
DIN : 06503966