



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. : U01112GJ2013PLC073827

Date: 14th November, 2025

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 u/r 30 of 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 was held today i.e. Friday, 14th November, 2025 as required under Regulation 30 (Schedule III Part A (4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 and 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 in its meeting held today has considered and approved the following:

1. The Unaudited Financial Results along with Limited Review Report of the Company for the half year ended on September 30, 2025.

The meeting of Board of Directors commenced at 04.00 P.M. and closed at around 05:10 P.M.



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Kindly take note of the same and update record of the Company accordingly.

Thanking you

Yours truly,

For, VISHWAS AGRI SEEDS LIMITED

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 30TH SEPTEMBER, 2025

To,

**The Board of Directors of
VISHWAS AGRI SEEDS LIMITED**

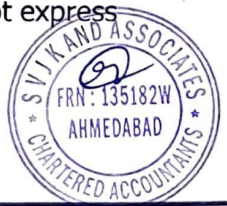
1. We have reviewed the accompanying statement of standalone unaudited financial results of **VISHWAS AGRI SEEDS LIMITED ("the company")** for the half year ended 30th September, 2025 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (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.



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

Reeturaj Verma
Partner
M. No.: 193591



Place: Ahmedabad
Date: 14th November, 2025
UDIN: 25193591BMJGRB2703

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

Statement of UnAudited Assets and Liabilities as at 30th September, 2025

		(Rs. In Lakhs)	
	Particulars	Figures as at 30.09.2025	Figures as at 31.03.2025
		UnAudited	Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	Share Capital	1,000.00	1,000.00
	Reserves and Surplus	4,168.56	3,978.59
	Total Shareholder's funds	5,168.56	4,978.59
2	Non-current liabilities		
	Long-Term Borrowings	719.45	827.07
	Deferred Tax Liabilities (Net)	-	-
	Other Long Term Liabilities	16.12	16.88
	Long-Term Provisions	46.99	40.74
	Total Non-current liabilities	782.56	884.68
3	Current liabilities		
	Short-Term Borrowings	3,207.96	3,398.56
	Trade Payables	-	-
	i. Total outstanding due of Micro enterprises and small enterprises	-	-
	ii. Total outstanding due of creditors other than Micro enterprises and small enterprises	2,225.01	612.35
	Other Current Liabilities	740.24	648.06
	Short-Term Provisions	175.19	106.45
	Total Current liabilities	6,348.40	4,765.42
	TOTAL EQUITY AND LIABILITIES	12,299.52	10,628.69
B	ASSETS		
1	Non-current assets		
	Property, Plant & Equipment and Intangible Assets:		
	i. Property, Plant & Equipment	2,003.87	2,099.17
	ii. Intangible Assets	-	-
	iii. Capital work-in-progress	215.10	163.86
	Non current investment	0.10	0.10
	Deffered tax assets (Net)	22.07	17.61
	Long term Loans & Advances	-	-
	Other Non current Assets	98.74	96.56
	Total Non current assets	2,339.88	2,377.31
2	Current assets		
	Current investments	-	-
	Inventories	3,188.15	3,081.33
	Trade receivables	6,366.68	4,196.84
	Cash and Cash Equivalents	0.54	542.69
	Short Term Loans & Advances	189.69	216.91
	Other Current Assets	214.58	213.62
	Total current assets	9,959.64	8,251.39
	TOTAL ASSETS	12,299.52	10,628.69

Date: 14th November, 2025
Place: Ahmedabad

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

Ashokbhai S. Gajera
Managing Director
DIN : 06503966



VISHWAS AGRI SEEDS LIMITED
Near Toll Tax, B. No. 460, Gangul Road, Bhayli, Ahmedabad, Ravla, Gujarat, India, 382330
Contact No.1 (079) 2033880, Email: vishwasagri@seeds@gmail.com
Website: www.vishwasagri@seeds.com (CIN:U01112G12013PLCO73837)

Statement of UnAudited standalone Financial Results For the Half year ended on 30th September, 2025

Sr. No	Particulars	Six Months Ended	Six Months Ended	Six Months Ended	Year	(Rs. In Lakhs)
		30-09-2025	31-03-2025	30-09-2024	31-03-2025	Year Ended
		UnAudited	Audited	UnAudited	Audited	31-03-2024
I	Revenue from Operations					
II	Other Income					
III	Total Revenue (I+II)	5,742.25	4,502.80	5,725.38	10,228.18	7,477.12
IV	Expenses	4.55	87.37	19.47	101.84	9.47
	a. Cost of materials consumed					
	b. Changes in inventories of work-in-progress and Stock-in-Trade					
	c. Employee benefit expenses	5,608.95	2,433.75	4,878.41	7,312.16	5,667.90
	d. Finance Cost	(851.01)	786.17	(410.32)	375.85	(191.51)
	e. Depreciation and amortisation Cost	139.24	202.43	172.24	374.67	285.18
	f. Other Expenses	192.06	180.86	182.72	363.58	227.56
		105.24	119.71	117.50	237.21	129.28
		298.46	360.41	427.43	787.84	561.76
	Total Expenses (IV)					
V	Profit before Exceptional Items and Extraordinary Items and Tax (III-IV)	5,492.94	4,083.32	5,368.00	9,451.31	6,680.16
VI	Exceptional Items	253.86	501.85	376.86	878.70	806.43
VII	Profit/(loss) before tax (V-VI)					
VIII	Tax expense:	253.86	501.85	376.86	878.70	806.43
	a. Current tax Expense					
	b. Deferred tax charge/(credit)	68.35	128.59	98.50	227.09	210.17
	c. Short/(Excess) provision of tax for earlier years	(4.46)	(7.17)	(3.65)	(10.82)	(5.45)
IX	Profit after Tax (VII-VIII)					
X	Earnings per share (face value of ₹ 10/- each):	189.97	380.41	290.39	670.81	601.44
	Basic (in ₹)					
	Diluted (in ₹)	1.90	3.81	2.90	6.71	8.55
		1.90	3.81	2.90	6.71	8.55

- Notes:**
- The above un-Audited financial statement for the half year ended September 30, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2025 and Statutory Auditors of the Company have carried out limited review audit of the same.
 - The Company does not have more than one reportable segment in Terms of Accounting Standard 17: hence segmentwise reporting is not applicable.
 - 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.
 - 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.
 - During Financial Year 2024-25, Company had completed its Initial Public Offering ("IPO") of 30,00,000/- new equity share of face value of Rs.10/- each at premium of Rs.76/- per equity share aggregating to Rs.2580.00 Lakhs, Estimated Issue related expenses were Rs. 190.00 Lakhs and Net proceeds of the Issue is Rs. 2390.00 Lakhs. Pursuant to the IPO, the equity shares of company have to get listed on the SME platform of NSE on 1st April, 2024. The Company has utilised the money raised by way of Initial-Public offer during the year for the purpose for which they were raised as under.

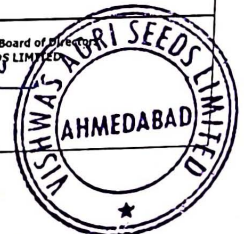
OBJECTS FOR WHICH HAVE BEEN RAISED IN THE IPO AND DETAILS OF UTILISATION DEVIATION/VARIATION, IF ANY:

Sr No.	Particulars	Original Allocation (Rs In Lakhs)	Modified allocation, If any	Modified Object, If any	Funds Utilised upto 30/09/2025 (Rs In Lakhs)	Balance	Remarks If any
1	To Furnish the Corporate Office building	400.00	(191.26)	208.74	208.74	-	N/A
2	To purchase Equipments for setting up Seed Testing laboratory	150.00	(150.00)	-	-	-	N/A
3	To set-up Greenhouse (Fan-Pad System).	150.00	(133.59)	16.41	16.41	-	N/A
4	To install Roof Top Solar Monocrystalline Panels (129.6KW)	60.00	(25.00)	35.00	35.00	-	N/A
5	Additional Working Capital Requirement	1,100.00	499.85	1,599.85	1,128.25	471.60	N/A
6	General Corporate Purpose	530.00	-	530.00	530.00	-	N/A
		2,390.00	-	2,390.00	1,918.40	471.60	

- Figures pertaining to previous years/ period have been regrouped/ reworked/ rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period.
- Earnings per shares is calculated on the weighted average of the company. Half yearly EPS is not annualized.

Date: 14th November, 2025
Place: Ahmedabad

For and on behalf of Board of Directors
VISHWAS AGRI SEEDS LIMITED
Ashokbhai S. Galera
Managing Director
DIN : 06503966



VISHWAS AGRI SEEDS LIMITED
Near Toll Tax, S. No. 460, Gangad Road, Bhayla, Ahmedabad, Bavl, Gujarat, India, 382220
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Website : www.vishwasagri seeds.com (CIN:U01112GJ2013PLC073827)

UnAudited Cash Flow statement for the half year ended 30th September, 2025

(Rs in Lakhs)

Particulars	For the period ended 30/09/2025	For the period ended 31/03/2025
	UnAudited	Audited
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	253.86	878.70
(i) Adjustment For:		
a) Depreciation and Amortization	105.24	237.21
b) Interest Charges	192.06	363.58
c) (Gain)/Loss on Sale of Assets	-	(74.12)
d) Other non cash items	-	-
e) Interest & Other income	(1.00)	(4.22)
Operating Profit before Working Capital Changes	550.16	1,401.15
(ii) Adjustment For :		
a) (Increase)/Decrease in Inventories	(106.82)	(696.41)
b) (Increase)/Decrease in Trade Receivables	(2169.84)	(1687.64)
c) (Increase)/Decrease in Loans & Advances & Other Current Assets	26.26	146.54
d) Increase /(Decrease) in Trade Payables & Other Liabilities	1,704.09	123.27
e) Increase /(Decrease) in Short Term Provisions	11.31	(39.66)
CASH GENERATED FROM OPERATIONS	15.16	(752.75)
Less : Direct Taxes paid	4.67	129.22
NET CASH FROM OPERATING ACTIVITIES (A)	10.49	(881.97)
B CASH FLOW FROM INVESTING ACTIVITIES		
a) Sales/(Addition)in Fixed Assets & WIP	(61.18)	(303.43)
b) Interest Income	1.00	4.22
c) (Increase) / Decrease.in Non Current Assets	(2.18)	286.09
d) (Loss)/Gain on Sale of Assets	-	74.12
NET CASH FROM INVESTING ACTIVITIES (B)	(62.36)	61.01
C CASH FLOW FROM FINANCING ACTIVITIES		
a) Increase/(Decrease) in Long Term Borrowings	(107.62)	(578.90)
b) Increase/(Decrease) in Short Term Borrowings	(190.59)	2,565.11
c) Issue of Share Capital	-	-
d) Increase/(Decrease) in Securities Premium	-	(311.92)
e) Interest Paid	(192.06)	(363.58)
NET CASH FLOW IN FINANCING ACTIVITIES (C)	(490.27)	1310.71
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	(542.14)	489.75
OPENING BALANCE - CASH & CASH EQUIVALENT	542.69	52.94
CLOSING BALANCE - CASH & CASH EQUIVALENT	0.54	542.69

Date: 14th November, 2025
Place: Ahmedabad

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

Ashokbhai S. Gajera
Managing Director
DIN : 06503966



To,
The Board of Directors,
VISHWAS AGRI SEEDS LIMITED
Ahmedabad

Dear Sir(s)

Subject: - Certificate of Utilization of Funds Raised through IPO

On the basis of verification and examination of books of accounts of **VISHWAS AGRI SEEDS LIMITED** ("the company") and as per information and explanations provided to us by the Company, we hereby, certify that the Company had utilized following amount till September 30, 2025 for the purpose of **Modified objects** as stated in resolution dated **24th September, 2025** issued by the company.

(Rs. in Lakhs)

Sr No.	Particulars	Original Allocation (Rs in Lakhs)	Modified allocation, if any	Modified Object, if any	Funds Utilised up to 30/09/2025 (Rs in Lakhs)	Balance	Remarks if any
1	To Furnish the Corporate Office building	400.00	(191.26)	208.74	208.74	-	N.A
2	To purchase Equipments for setting up Seed Testing laboratory	150.00	(150.00)	-	-	-	N.A
3	To set-up Greenhouse (Fan-Pad System).	150.00	(133.59)	16.41	16.41	-	N.A
4	To install Roof Top Solar Monocrystalline Panels (129.6KW)	60.00	(25.00)	35.00	35.00	-	N.A
5	Additional Working Capital Requirement	1,100.00	499.85	1,599.85	1,128.25	471.60	N.A
6	General Corporate Purpose	530.00	-	530.00	530.00	-	N.A
		2,390.00	-	2,390.00	1,918.40	471.60	

Note: INR 77.80 Lakhs excess utilized towards planned (estimated) issue-related expenses.

Managements' Responsibility for the Statement:

- The preparation of the accompanying Statement is the responsibility of the Management of the Company. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.



2. The Management is also responsible for ensuring that the Company complies with the requirements of the Equity Listing Agreement and for providing all relevant information to the Securities and Exchange Board of India.

Restriction on Use

This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with its obligations under the Equity Listing Agreement to submit the accompanying Statement to the Audit Committee accompanied by a certificate thereon from the statutory auditors and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For, S V J K And Associates
Chartered Accountants
FRN: 135182W

Reeturaj

CA Reeturaj K Verma
Partner
M. No.: 193591



Place: Ahmedabad
Date: 14th November, 2025
UDIN: 25193591BMJGRC8968



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CIN No. : U01112GJ2013PLC073827

Date: 14th November, 2025

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

Dear Sir/ Madam,

**Subject: Statement of Deviation/Variation in Utilization of funds raised through
Initial Public offer for the half and year ended on March 31, 2024**

**Ref: Regulation 32 (I) of SEBI (Listing Obligations and Disclosure requirements)
Regulations, 2015**

With reference to captioned subject and pursuant to Regulation 32 (I) of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 as amended read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, please find enclosed herewith Statement of Deviation/variation in utilization of funds raised through Initial Public offer for the half year ended on September 30, 2025.

We would hereby further inform you that the said statement is reviewed by the Audit Committee in its meeting held on November 14, 2025. Kindly take this information on your record.

Thanking you

For, VISHWAS AGRI SEEDS LIMITED

Ashokbhai Shibabhai Gajera
Managing Director
DIN: 06503966



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Statement of Deviation / Variation in utilisation of funds raised (Rs. in Lakhs)	
Name of listed entity	VISHWAS AGRI SEEDS LIMITED
Mode of Fund Raising	Initial Public Issue (IPO)
Date of Raising Funds	01/04/2024
Amount Raised	Rs. 2580.00
Report filed for Quarter ended	30/09/2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	Yes
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Yes
If Yes, Date of shareholder Approval	24/09/2025
Explanation for the Deviation / Variation	<p>The Company has undertaken a comprehensive review of its operational priorities and resource allocation strategies in response to evolving business dynamics. Pursuant to this reassessment, the Company has decided to utilise a portion of the funds, earlier earmarked for specific purposes, towards meeting its working capital requirements.</p> <p>This reallocation is intended to strengthen the Company's liquidity position, ensure continuity and efficiency in day-to-day operations, and enhance its ability to respond effectively to emerging business opportunities and challenges. The</p>



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				variation is aligned with the Company’s strategic objective of maintaining financial flexibility, supporting sustainable growth, and maximising long-term value for its stakeholders.		
Comments of the Audit Committee after review				The Committee has noted that there is no deviation.		
Comments of the auditors, if any				No Comment		
Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation (Rs. in Lakhs)	Modified allocation, if any	Funds Utilized till September, 2025 (Rs. in Lakhs)	Amount of Deviation/Varia tion for the quarter according to applicable object	Remarks if
Furnish the Corporate Office building	Refer Note	400.00	208.74	208.74	Nil	Refer Note
Purchase Equipments for setting up Seed Testing laboratory	Refer Note	150.00	0.00	0	Nil	Refer Note



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Set-up Greenhouse (Fan-Pad System)	Refer Note	150.00	16.41	16.41	Nil	Refer Note
Install Roof Top Solar Monocrystalline Panels (129.6KW)	Refer Note	60.00	35.00	35.00	Nil	Refer Note
Additional Working Capital Requirement	Refer Note	1100.00	1599.85	1128.25	Nil	Refer Note
General Corporate Purpose	Refer Note	530.00	530.00	530.00	Nil	Refer Note
Total		2390.00	2390.00	1918.40		

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or**
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or**
- (c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc**



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NOTE:

The Company proposes to vary the object of the Issue by reallocating the unutilised IPO Proceeds of ₹499.85 lakhs, originally earmarked for capital expenditure (including furnishing of the Corporate Office building, purchase of equipment for the Seed Testing Laboratory, establishment of a Greenhouse – Fan-Pad System, and installation of Rooftop Solar Panels), towards meeting its additional working capital requirements. The said variation was approved by the Members through a Special Resolution passed on 24th September, 2025 via Postal Ballot (remote e-voting) vide notice dated 23rd August, 2025.

For, VISHWAS AGRI SEEDS LIMITED

Ashokbhai Shibabhai Gajera
Managing Director
DIN: 06503966