

06th November 2025

Bombay Stock Exchange Ltd.,
1st Floor New Trading Ring
Rotimda Building
P.J.Towers, Dalal Street, Fort,
MUMBAI - 400 001

National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor,
Plot No.C/1, G Block,
Bandra Kurla Complex, Bandra (E)
MUMBAI - 400 0051

Scrip Code : 532899

Scrip Code : KSCL

Dear Sir,

Sub : Outcome of the Board Meeting held on 06th November 2025 - Reg.
Ref:- Regulation 30 and 33 of the Listing Regulations.

The Board of Directors of the Company at its meeting held today, November 06, 2025, has inter alia, transacted the following business:

1. SUBMISSION OF UN-AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS ALONG WITH LIMITED REVIEW REPORT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025:

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we enclose herewith the Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter and half year ended 30th September, 2025, which have been reviewed and recommended by the Audit Committee and approved by the Board at its meeting held today i.e., 06th November 2025 and also the Limited Review Report furnished by M/s. M.Bhaskara Rao & Co., Chartered Accountants, Statutory Auditors of the Company.

The aforesaid results are also being published in the newspapers, in the prescribed format under Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. THE BOARD HAS APPROVED THE DECLARATION OF INTERIM DIVIDEND @ 250% i.e., Rs.5/- PER SHARE FOR THE FINANCIAL YEAR 2025-26

The Board has approved the payment of Interim Dividend @ 250% i.e., Rs.5/- per Equity Share of Rs.2/- each on the profits of the Company for the Financial Year 2025-26 on the equity share capital of the Company.

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The Interim Dividend shall be paid on or before 21st November 2025 to the equity shareholders of the Company whose names appear on the register of members of the Company or in the records of the Depositories as beneficial owners of the shares as on **Wednesday the 12th November 2025** which is the **Record Date fixed** for the purpose of payment of an Interim Dividend for the Financial Year 2025-26.

The meeting of the Board of Directors of the Company commenced at 12.00 Noon and concluded at 1.30 PM.

Request you to take the above information on record.

Thanking you,

Yours faithfully,

For KAVERI SEED COMPANY LIMITED


G.V.BHASKAR RAO
MANAGING DIRECTOR
DIN:00892232



Encls: a/a.

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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Kaveri Seed Company Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Kaveri Seed Company Limited** (the "Company"), for the quarter ended 30 September 2025 and year to date from 01 April 2025 to 30 September 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors of the Company on 06 November 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34 Interim Financial Reporting") prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules made thereunder 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **M. Bhaskara Rao & Co**
Chartered Accountants
Firm Registration No.000459S



K.S. Mahidhar

K.S. Mahidhar
Partner

Membership No. 220881
UDIN: 25220881BMMLIC4596

Hyderabad, 06 November 2025

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kaveri seed company limited

Regd.off: H No 1-7-36 To 42, Sardar Patel Road, Secunderabad-03, TS, www.kaveriseeds.in
CIN:L01120TG1986PLC006728

Statement of Unaudited Standalone Financial Results for the quarter and half year ended 30 September 2025

(Rs In Lakhs)

S.NO	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited (Refer Note 1)	Unaudited	Unaudited	Unaudited (Refer Note 1)	Unaudited	Audited	
I	INCOME						
	(a)Revenue from Operations	9,660.64	94,530.78	8,176.43	1,04,191.43	88,984.74	1,12,156.69
	(b)Other Income	662.55	1,050.08	1,338.72	1,712.63	2,320.26	4,853.98
	Total Income	10,323.19	95,580.87	9,515.15	1,05,904.06	91,305.00	1,17,010.67
II	EXPENSES						
	(a)Cost of Material Consumed	17,113.02	31,279.05	28,048.18	48,392.06	48,312.54	95,710.19
	(b)Changes in Inventories of Finished Goods and Work in Progress	(12,637.21)	22,587.33	(24,671.78)	9,950.11	499.38	(36,199.24)
	(c)Employee Benefits Expense	2,847.67	3,010.38	2,766.08	5,858.05	5,256.36	11,804.14
	(d)Finance Costs	1.34	2.94	2.27	4.29	5.82	901.16
	(e)Depreciation and Amortisation Expenses	1,392.62	1,287.72	734.03	2,680.34	1,453.83	3,749.05
	(f)Other Expenses	2,984.18	5,418.79	2,682.78	8,402.98	7,268.17	13,412.77
	Total Expenses	11,701.62	63,586.21	9,561.56	75,287.83	62,796.10	89,378.07
III	Profit / (Loss) before Exceptional Items and Tax (I-II)	(1,378.43)	31,994.65	(46.41)	30,616.23	28,508.90	27,632.60
IV	Exceptional Item (Net)	-	-	-	-	-	-
V	Profit / (Loss) before Tax (III + IV)	(1,378.43)	31,994.65	(46.41)	30,616.23	28,508.90	27,632.60
VI	Tax Expense						
	Current Tax	16.04	719.67	23.11	735.71	517.02	580.74
	Earlier Years Tax	(12.82)	-	(4.74)	(12.82)	(4.74)	20.48
	Deferred Tax	123.56	(375.47)	284.56	(251.91)	55.17	510.67
	Total Tax Expense	126.78	344.20	302.93	470.98	567.45	1,111.89
VII	Net Profit / (Loss) after Tax (V - VI)	(1,505.21)	31,650.45	(349.34)	30,145.25	27,941.45	26,520.71
VIII	Other Comprehensive Income						
	A. (i) Items that will not be reclassified subsequently to Profit or loss	73.34	(3.29)	0.73	70.05	0.41	(122.08)
	(ii) Income tax on above	2.09	0.83	(1.70)	2.92	(1.62)	4.43
	B. (i) Items that will be reclassified subsequently to Profit or loss	(5.98)	(0.59)	(1.09)	(6.57)	(1.99)	12.83
	(ii) Income tax on above	1.50	0.15	0.27	1.65	0.50	(3.23)
	Total Other Comprehensive Income / (loss)	70.95	(2.91)	(1.79)	68.05	(2.70)	(108.05)
IX	Total Comprehensive Income / (loss) for the period (VII+VIII)	(1,434.26)	31,647.54	(351.13)	30,213.30	27,938.75	26,412.66
X	Paid-up equity share capital (Face Value Rs.2/- per share)	1,028.78	1,028.78	1,028.78	1,028.78	1,028.78	1,028.78
XI	Other Equity	-	-	-	-	-	1,46,446.33
XII	Earnings Per Share (of Rs.2/- each) (* not annualised):						
	Basic (Rs.)	(2.93)*	61.53*	(0.68)*	58.60*	54.32*	51.56
	Diluted (Rs.)	(2.93)*	61.53*	(0.68)*	58.60*	54.32*	51.56



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Unaudited Balance Sheet

S.No	Particulars	Standalone	
		As at	As at
		30-09-2025	31-03-2025
(1) ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	41,107.54	40,563.05	
(b) Capital work-in-progress	8,406.96	7,872.11	
(c) Other Intangible assets	32.90	56.13	
(d) Intangible assets under development	44.52	40.27	
(e) Financial Assets			
(i) Investments	4,789.62	3,375.61	
(ii) Loans	3,121.60	3,058.00	
(f) Non-current Tax Assets (Net)	4,409.25	3,343.64	
(g) Other non-current assets	5,621.41	4,800.13	
Total Non-current assets	67,533.80	63,108.94	
(2) Current assets			
(a) Inventories	89,125.48	1,01,659.66	
(b) Biological Assets	23,847.49	21,536.38	
(c) Financial Assets			
(i) Investments	39,617.99	58,870.92	
(ii) Trade receivables	25,919.75	4,798.09	
(iii) Cash and cash equivalents	793.85	1,538.26	
(iv) Bank balances other than (iii) above	12.21	12.21	
(d) Other current assets	4,650.59	7,585.15	
(e) Assets Classified as held for Sale	16.40	16.40	
Total Current assets	1,83,983.76	1,96,017.07	
Total Assets	2,51,517.56	2,59,126.01	
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	1,028.78	1,028.78	
(b) Other Equity	1,76,659.65	1,46,446.33	
Total Equity	1,77,688.43	1,47,475.11	
LIABILITIES			
(1) Non-current liabilities			
(a) Financial Liabilities			
(i) Other financial liabilities	591.50	535.55	
(b) Provisions	2,041.10	1,972.23	
(c) Deferred tax liabilities (Net)	1,563.94	1,820.42	
(d) Other non-current liabilities	710.69	721.76	
Total Non-current liabilities	4,907.23	5,049.96	
(2) Current liabilities			
(a) Financial Liabilities			
(i) Trade payables			
Total Outstanding dues of Micro and Small Enterprises	673.28	1,618.82	
Total Outstanding dues other than Micro and Small Enterprises	33,748.86	45,862.66	
(ii) Other financial liabilities	171.41	283.60	
(b) Current Tax Liabilities (Net)	239.47	-	
(c) Provisions	202.71	175.27	
(d) Other current liabilities	33,886.17	58,660.59	
Total Current liabilities	68,921.90	1,06,600.94	
Total Equity and Liabilities	2,51,517.56	2,59,126.01	



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Unaudited Statement of Cash Flows

Particulars	Standalone	
	Half Year Ended	
	30-09-2025	30-09-2024
Cash flows from operating activities		
Profit before taxation and exceptional items	30,616.23	28,508.90
Adjustments for:		
Fair value gain on Investments	973.46	(219.93)
Depreciation & Amortisation	2,680.34	1,453.83
(Profit)/Loss on sale of Fixed Assets	1.54	(2.07)
Dividend Received	(0.98)	(0.89)
Gain from Investments	(2,483.31)	(1,849.15)
Provision for Bad Debts	(136.10)	(195.53)
Interest received	(113.26)	(123.93)
Finance charges	4.29	5.82
Operating profit before working capital changes	31,542.21	27,577.05
(Increase) / Decrease in Inventories and Biological Assets	10,223.07	(485.23)
(Increase)/Decrease in Trade Receivables and other receivables	(20,985.56)	(12,914.68)
(Increase)/Decrease in Loans & Other Financial Assets	2,591.47	(3,823.61)
Increase/(Decrease) in Trade Payables	(13,059.34)	20,334.58
Increase/(Decrease) in Provisions	183.32	(313.83)
Increase/(Decrease) in Other liabilities	(24,729.51)	(14,669.82)
Taxes paid during the year	(1,549.04)	(1,806.94)
Net cash generated by / (used in) operating activities	(15,783.38)	13,897.52
Cash flows from investing activities		
Payments for property, plant and equipment	(4,285.72)	(4,357.85)
Proceeds from disposal of property, plant and equipment	0.67	3.59
Purchase of investments	(17,674.12)	(27,498.63)
Proceeds from disposal of investments	38,500.86	16,633.18
Payments for intangible assets	(6.26)	(28.08)
Proceeds from earmarked balances with Bank	-	0.01
Investment in subsidiaries	(1,501.50)	-
Dividend Received	0.98	0.89
Interest received	8.35	16.95
Net cash generated for / (used in) investing activities	15,043.26	(15,229.94)
Cash flows from Exceptional Items		
Cash flows from financing activities		
Repayments of borrowings	-	(13.01)
Finance charges	(4.29)	(5.84)
Net cash used in financing activities	(4.29)	(18.85)
Net increase in cash & cash equivalents	(744.41)	(1,351.27)
Cash & Cash equivalents at the beginning of the Period	1,538.26	1,779.89
Cash & Cash equivalents at the end of the Period	793.85	428.62

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on November 06, 2025. The above quarterly financial results are available on the company's website: www.kaveriseeds.in and also in NSE & BSE websites.
- The company is engaged in the business of sale of Seeds and there are no other reportable segments under Ind AS 108 "Operating Segments".
- The Board has recommended for payment of an Interim Dividend of 250 % (Rs.5.00/- per equity share of Rs.2/- each) on the equity share capital of the company for the year 2025-26.



Place: Secunderabad
Date: 06-11-2025

By Order of the Board
for Kaveri Seed Company Ltd

G.V. Bhaskar Rao
Managing Director



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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Kaveri Seed Company Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Kaveri Seed Company Limited (the "Holding Company" or the "Company"), which includes its subsidiaries and an unincorporated entity (the Holding Company, its subsidiaries and the unincorporated entity together referred to as the "the Group") for the quarter ended 30 September 2025 and year to date from 01 April 2025 to 30 September 2025 ("the Statement") attached herewith, 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 ("the Regulations").
2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors of the Holding Company on 06 November 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard "(Ind AS 34 Interim Financial Reporting)", prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules made thereunder 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 No. CIR/CFD/CMD1/44/2019, dated 29 March, 2019 issued by the Securities and Exchange Board of India under Regulations 33(8) of the Regulations, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

List of Subsidiaries

- a. Aditya Agri Tech Private Limited;
- b. Kaveri Microteck Private Limited;
- c. Genome Agritech Private Limited; and
- d. Genomix Agri Genetics Private Limited
- e. Kaveri Seed Company Bangladesh Private Limited

List of Unincorporated Entity

- a. Kaveri Employee Trust



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5. Material uncertainty related to going concern in respect of a Subsidiary

We draw attention to note 3 in the consolidated quarter ended financial results, which indicates that one subsidiary company which had accumulated loss of Rs.531.50 Lakhs as on 30 September 2025 and had resulted in negative net worth of Rs.489.57 Lakhs and, as of that date, the company's current liabilities exceeded its current assets by Rs.523.65 Lakhs. As stated in the said Note, these events or conditions, along with other matters as set forth in Note, indicate that a material uncertainty exist that may cast significant doubt on the subsidiary company's ability to continue as a going concern. Our conclusion on the statement is not modified in respect of this matter.

6. We did not review the interim financial results and other financial information of four (4) subsidiaries and one (1) unincorporated entity included in the consolidated unaudited financial results, whose interim financial results and other financial information reflect total assets of Rs.22,019 Lakhs as at 30 September 2025, total revenues of Rs.2,540 Lakhs and Rs.18,820 Lakhs, total net (loss)/profit after tax of (Rs. 63) Lakhs and Rs.1,055 Lakhs and total comprehensive (loss)/income of (Rs. 51) Lakhs and Rs.1,067 Lakhs, for the quarter ended 30 September 2025 and for the period from 01 April 2025 to 30 September 2025, as considered in the Statement. These interim financial results and other financial information have been reviewed by other auditors, whose reports 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 these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

We did not review the interim financial results and other financial information of one subsidiary, whose interim financial results and other financial information reflect total revenues of Rs. Nil Lakhs, total net profit after tax of Rs. Nil Lakhs and total comprehensive income of Rs. Nil Lakhs, for the quarter ended 30 September 2025 and for the period from 01 April 2025 to 30 September 2025, as considered in the Statement. These interim financial results and other financial information has 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 this subsidiary, is based solely on such interim financial results. In our opinion and according to the information and explanations given to us by the Management, the financial information is not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

7. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **M. Bhaskara Rao & Co**
Chartered Accountants
Firm Registration No.000459S



K. S. Mahidhar
K. S. Mahidhar
Partner
Membership No. 220881
UDIN: 25220881BMMLID7047

Hyderabad, 06 November 2025

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kaveri seeds®

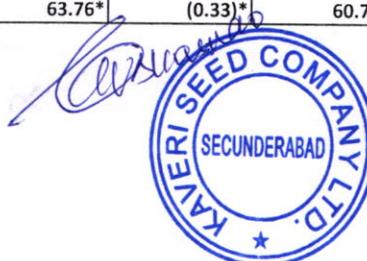
kaveri seed company limited

Regd.off: H No 1-7-36 To 42, Sardar Patel Road, Secunderabad-03, TS, www.kaveriseeds.in
CIN:L01120TG1986PLC006728

Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30 September 2025

(Rs In Lakhs)

S.NO	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited (Refer Note 1)	Unaudited	Unaudited	Unaudited (Refer Note 1)	Unaudited	Audited	
I	INCOME						
	(a)Revenue from Operations	21,890.11	85,853.35	13,744.11	1,07,743.46	94,066.64	1,20,497.04
	(b)Other Income	592.28	986.57	1,311.65	1,578.85	2,224.42	4,630.05
	Total Income	22,482.39	86,839.92	15,055.76	1,09,322.31	96,291.06	1,25,127.09
II	EXPENSES						
	(a)Cost of Material Consumed	17,680.15	31,633.25	28,553.90	49,313.40	49,248.83	97,496.24
	(b)Changes in Inventories of Finished Goods and Work in Progress	(2,334.62)	10,190.05	(21,290.48)	7,855.43	261.31	(36,200.23)
	(c)Employee Benefits Expense	3,458.79	3,662.38	3,241.68	7,121.18	6,255.00	13,985.08
	(d)Finance Costs	1.50	11.16	2.29	12.66	6.02	19.00
	(e)Depreciation and Amortisation Expenses	1,467.75	1,360.65	781.68	2,828.40	1,546.20	3,983.11
	(f)Other Expenses	3,718.84	6,550.17	3,424.56	10,269.00	8,963.22	16,122.00
	Total Expenses	23,992.41	53,407.67	14,713.63	77,400.07	66,280.58	95,405.19
III	Profit before Exceptional Items and Tax (I-II)	(1,510.02)	33,432.25	342.13	31,922.24	30,010.48	29,721.90
IV	Exceptional Item (Net)	-	-	-	-	-	-
V	Profit / (Loss) before Tax (III + IV)	(1,510.02)	33,432.25	342.13	31,922.24	30,010.48	29,721.90
VI	Tax Expense						
	Current Tax	22.03	1,099.44	163.82	1,121.47	1,000.99	1,011.66
	Earlier Years Tax	(20.03)	-	11.46	(20.03)	11.46	36.66
	Deferred Tax	108.17	(383.54)	257.11	(275.37)	(30.40)	445.46
	Total Tax Expense	110.17	715.90	432.39	826.07	982.05	1,493.78
VII	Net Profit / (Loss) after Tax (V - VI)	(1,620.19)	32,716.36	(90.26)	31,096.17	29,028.43	28,228.12
	Attributable to:						
	Equity Share Holders of the Company	(1,543.03)	32,607.67	(66.64)	31,064.64	28,882.80	28,132.69
	Non Controlling Interest	(77.16)	108.69	(23.62)	31.53	145.63	95.43
VIII	Other Comprehensive Income						
	A. (i) Items that will not be reclassified subsequently to Profit or loss	88.95	(3.29)	(3.68)	85.66	(4.00)	(138.17)
	(ii) Income tax on above	(1.84)	0.83	(0.59)	(1.01)	(0.51)	7.21
	B. (i) Items that will be reclassified subsequently to Profit or loss	(6.00)	(0.59)	(1.09)	(6.59)	(1.99)	12.58
	(ii) Income tax on above	1.50	0.15	0.27	1.65	0.50	(1.96)
	Total Other Comprehensive Income /(loss)	82.61	(2.91)	(5.09)	79.71	(6.00)	(120.34)
IX	Total Comprehensive Income / (loss) for the period (VII+VIII)	(1,537.58)	32,713.45	(95.35)	31,175.88	29,022.43	28,107.78
	Attributable to:						
	Equity Share Holders of the Company	(1,460.87)	32,604.76	(71.28)	31,143.90	28,877.25	28,013.48
	Non Controlling Interest	(76.71)	108.69	(24.07)	31.98	145.18	94.30
X	Paid-up equity share capital (Face Value Rs.2/- per share)	1,028.78	1,028.78	1,028.78	1,028.78	1,028.78	1,028.78
XI	Other Equity	-	-	-	-	-	1,48,887.09
XII	Earnings Per Share (of Rs.2/- each) (* not annualised):						
	Basic (Rs.)	(3.02)*	63.76*	(0.33)*	60.74*	56.66*	55.10
	Diluted (Rs.)	(3.02)*	63.76*	(0.33)*	60.74*	56.66*	55.10



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Unaudited Balance Sheet

S.No	Particulars	Consolidated	
		As at	As at
		30-09-2025	31-03-2025
(1)	ASSETS		
	Non-current assets		
	(a) Property, Plant and Equipment	42,041.40	41,580.55
	(b) Capital work-in-progress	9,972.84	8,913.05
	(c) Goodwill	26.70	26.70
	(d) Other Intangible assets	54.47	83.99
	(e) Intangible assets under development	49.52	40.27
	(f) Financial Assets		
	(i) Investments	328.81	416.30
	(g) Deferred tax assets (Net)	489.34	469.81
	(h) Non-current Tax Assets (Net)	4,445.33	3,379.24
	(i) Other non-current assets	6,769.11	5,655.63
	Total Non-current assets	64,177.52	60,565.54
(2)	Current assets		
	(a) Inventories	92,481.51	1,02,863.05
	(b) Biological Assets	23,847.49	21,536.38
	(c) Financial Assets		
	(i) Investments	41,591.38	60,930.79
	(ii) Trade receivables	35,690.32	9,243.77
	(iii) Cash and cash equivalents	1,290.59	2,040.63
	(iv) Bank balances other than (iii) above	12.21	12.21
	(d) Other current assets	5,121.69	8,133.28
	(e) Assets Classified as held for Sale	16.40	16.40
	Total Current assets	2,00,051.59	2,04,776.51
	Total Assets	2,64,229.11	2,65,342.05
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	1,028.78	1,028.78
	(b) Other Equity	1,78,529.59	1,48,887.09
	(c) Non Controlling Interest	461.55	429.58
	Total Equity	1,80,019.92	1,50,345.46
	LIABILITIES		
(1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	(0.00)
	(ii) Other financial liabilities	880.30	746.85
	(b) Provisions	2,157.13	2,102.61
	(c) Deferred tax liabilities (Net)	1,555.29	1,811.77
	(d) Other non-current liabilities	1,226.66	1,246.07
	Total Non-current liabilities	5,819.38	5,907.30
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Trade payables		
	Total Outstanding dues of Micro and Small Enterprises	769.09	1,695.95
	Total Outstanding dues other than Micro and Small Enterprises	34,401.46	46,396.11
	(ii) Other financial liabilities	171.41	283.59
	(b) Current Tax Liabilities (Net)	432.60	22.26
	(c) Provisions	215.44	185.10
	(d) Other current liabilities	42,399.81	60,506.28
	Total Current liabilities	78,389.81	1,09,089.29
	Total Equity and Liabilities	2,64,229.11	2,65,342.05



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Unaudited Statement of Cash Flows

Particulars	Consolidated	
	Half Year Ended	
	30-09-2025	30-09-2024
Cash flows from operating activities		
Profit before taxation and exceptional items	31,922.24	30,010.48
Adjustments for:		
Fairvalue gain on Investments	973.32	(231.49)
Depreciation & Amortisation	2,828.40	1,546.20
(Profit)/Loss on sale of Fixed Assets	1.54	(5.46)
Dividend Received	(0.98)	(0.89)
Gain from Investments	(2,493.23)	(1,882.82)
Provision for Bad Debts	(64.02)	111.69
Interest received	(8.43)	(17.08)
Finance charges	12.66	6.02
Operating profit before working capital changes	33,171.50	29,536.63
(Increase) / Decrease in Inventories and Biological Assets	8,070.43	(629.53)
(Increase)/Decrease in Trade Receivables and other receivables	(26,382.53)	(16,438.58)
(Increase)/Decrease in Loans & Other Financials Assets	2,627.87	(6,355.29)
Increase/(Decrease) in Trade Payables	(12,921.50)	20,624.55
Increase/(Decrease) in Provisions	187.47	(318.96)
Increase/(Decrease) in Other liabilities	(17,992.37)	(12,188.84)
Taxes paid during the year	(1,757.19)	(2,108.23)
Net cash provided by / (used in) operating activities	(14,996.32)	12,121.78
Cash flows from investing activities		
Payments for property, plant and equipment	(5,161.59)	(4,655.76)
Proceeds from disposal of property, plant and equipment	0.67	7.45
Purchase of investments	(17,832.88)	(28,498.60)
Proceeds from disposal of investments	38,756.16	17,078.23
Payments for intangible assets	(11.26)	(28.08)
Proceeds from earmarked balances with Bank	-	17.63
Dividend Received	0.98	0.89
Interest received	8.36	17.15
Net Cash provided by / (used in) investing activities	15,760.44	(16,061.09)
Cash flows from Exceptional Items		
Cash flows from financing activities		
Repayments of borrowings	-	(13.01)
Acquisition of Non Controlling Interest	(1,501.50)	-
Sale of Treasury Shares on exercise of options	-	2,280.10
Finance charges	(12.66)	(6.04)
Net cash used for financing activities	(1,514.16)	2,261.05
Net increase in cash & cash equivalents	(750.04)	(1,678.27)
Cash & Cash equivalents at the beginning of the period	2,040.63	2,388.60
Cash & Cash equivalents at the end of the Period	1,290.59	710.32

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on November 06, 2025. The above quarterly financial results are available on the company's website: www.kaveriseeds.in and also in NSE & BSE websites.
- The company and its subsidiaries are engaged in the business of sale of Seeds & Micronutrients and there are no other reportable segments under Ind AS 108 "Operating Segments".
- In respect of one of the Subsidiary Company, the accumulated losses incurred of Rs. 531.50 Lakhs on September 30, 2025 (31.03.2025: Rs. 530.91 Lakhs) have resulted in the negative net worth of Rs. 489.57 lakhs (31.03.2025: Rs. 488.98 Lakhs). The Subsidiary's current liabilities, as on 30.09.2025, exceed its current assets by Rs. 523.65 Lakhs (31.03.2025: Rs. 523.06 Lakhs) and turnover during the half year ended September 30, 2025 is Rs. NIL (FY 2024-25: Rs. NIL). Due to the lack of working capital required the operations of the Subsidiary Company have been substantially curtailed and its ability to continue as a going concern is solely dependent upon the infusion of funds for its operations.
- The Board has recommended for payment of an Interim Dividend of 250 % (Rs.5.00/- per equity share of Rs.2/- each) on the equity share capital of the company for the year 2025-26.

Place: Secunderabad
Date: 06-11-2025



By Order of the Board
for Kaveri Seed Company Ltd

G.V. Bhaskar Rao
Managing Director



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