



SIMRAN FARMS LIMITED

CIN: L01222MP1984PLC002627

Reg. Office: 1-B, Vikas Rekha Complex, Tower Square,
Khatiwala Tank, Indore (M.P.)- 452001

Tel No.: 0731-4255900; Fax: 0731-4255949

Email- compliance@simranfarms.com

Website: www.simranfarms.com

SFL/BSE/23/2026-27

Online filing at www.listing.bseindia.com

30th May, 2026

To,
The Secretary
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001

Sub: Outcome of Board Meeting held on Saturday, 30th May, 2026 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: SIMRAN FARMS LIMITED (BSE Scrip Code 519566; ISIN No. INE354D01017)

Dear Sir/Madam,

With reference to the above captioned subject and as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company in their meeting (Serial No. 01/2026-27) held on today i.e. **Saturday, 30th May, 2026**, has inter alia considered and approved the following businesses:

- 1) Standalone and Consolidated Audited Financial Results of the Company for the fourth quarter as well as financial year ended 31st March, 2026 along with the Auditors Report thereon, Statement of Assets and Liabilities and Cash Flow Statement.
- 2) Declaration regarding unmodified opinion of the Auditors on Annual Audited Financial Results of the Company pursuant to second proviso of Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.
- 3) Other routine businesses with the permission of Chair.

Further, a copy of aforesaid Audited Standalone and Consolidated Financial Results shall also be submitted in XBRL (Integrated Filing Financial) mode within prescribed time limit.

These Standalone and Consolidated Audited Financial Results shall also be uploaded on the website of the Company at www.simranfarms.com and on the website of the Stock Exchange at www.bseindia.com. Further, publication containing a Quick Response code and the details of the webpage where complete financial results of the Company are available will be published in Hindi and English Newspapers within prescribed time limit.

The Meeting of the Board of Directors commenced at 04.00 P.M. and concluded at 06.30 P.M.

You are requested to please take on record the above said information for your reference and further needful.

Thanking You
Yours faithfully
FOR SIMRAN FARMS LIMITED

CS TANU PARMAR
CS & COMPLIANCE OFFICER
M. NO. A34769
ENCL: a/a

SIMRAN FARMS LIMITED

(CIN: L01222MP1984PLC002627)

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AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2026

(Rs. In Lakhs except EPS)

S. No.	Particulars	STANDALONE					CONSOLIDATED				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Reviewed	Audited	Audited	Audited	Audited	Reviewed	Audited	Audited	Audited
	(Refer note 3)		(Refer note 3)		(Refer note 3)		(Refer note 3)		(Refer note 3)		
I	Income from Operations	24870.21	23262.48	23823.98	87473.43	83440.93	24870.21	23262.48	23823.98	87473.43	83440.93
II	Other Income	69.79	60.77	45.68	244.95	183.28	70.43	60.77	45.68	245.59	183.28
III	Total Revenue (I+II)	24940.00	23323.25	23869.66	87718.38	83624.21	24940.64	23323.25	23869.66	87719.02	83624.21
IV	Expenses										
	(a) Cost of raw materials consumed	20928.47	19595.92	20688.78	73760.93	70377.71	20928.47	19595.92	20688.78	73760.93	70377.71
	(b) Changes in inventories of finished goods										
	(c) Employees benefits expenses	633.47	598.36	625.43	2476.68	2151.36	640.37	605.26	632.33	2504.28	2178.96
	(d) Depreciation	42.35	42.15	46.03	169.61	180.03	295.54	40.88	47.69	426.62	186.65
	(e) Finance Cost	115.81	132.96	51.83	426.38	106.50	(135.88)	132.96	51.83	174.69	106.59
	(f) Other expenses	2769.35	2798.97	2952.33	10128.58	10012.73	2758.20	2786.91	2940.35	10081.33	9964.58
	Total Expenses (IV)	24489.45	23168.36	24364.40	86962.18	82828.33	24486.71	23161.93	24360.98	86947.86	82814.49
V	Profit/(Loss) from Operations before exceptional items and tax (III-IV)	450.55	154.89	(494.74)	756.20	795.88	453.93	161.32	(491.32)	771.16	809.72
VI	Exceptional items / Mat adjustment (Refer note 8)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax (V-VI)	450.55	154.89	(494.74)	756.20	795.88	453.93	161.32	(491.32)	771.16	809.72
VIII	Tax expense										
	i) Current tax	186.22	41.79	(143.53)	271.54	224.98	186.46	43.24	(142.21)	275.43	229.90
	ii) Deferred tax	(14.91)	3.68	(26.23)	(9.88)	(8.60)	(15.56)	3.90	(28.19)	(13.04)	(9.79)
	iii) MAT credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Tax Expenses (VIII)	171.31	45.47	(169.76)	261.66	216.38	170.90	47.14	(170.40)	262.39	220.11
IX	Net Profit/ (Loss) for the period from continuing operations (VII-VIII)	279.25	109.42	(324.98)	494.55	579.50	283.03	114.18	(320.92)	508.77	589.61
X	Profit/ (Loss) for the period from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XII	Net Profit/ (Loss) for the period from discontinuing operations (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Net Profit/ (Loss) for the period (IX+XII)	279.25	109.42	(324.98)	494.55	579.50	283.03	114.18	(320.92)	508.77	589.61
XIV	Other comprehensive income										
	Item that will not be reclassified to profit and loss i.e. Remeasurement of defined benefit plans.	15.97	0.00	(27.14)	15.97	(27.14)	15.97	0.00	(27.14)	15.97	(27.14)
	Less:- Income Tax relating to Item that will not be reclassified to profit and loss i.e. Remeasurement of defined benefit plans.	4.44	0.00	(7.55)	4.44	(7.55)	4.44	0.00	(7.55)	4.44	(7.55)
	Other Comprehensive Income (XIV)	11.52	0.00	(19.59)	11.52	(19.59)	11.52	0.00	(19.59)	11.52	(19.59)
XV	Total comprehensive income for the period (XIII+XIV)	290.77	109.42	(344.57)	506.07	559.91	294.56	114.18	(340.51)	520.30	570.02
XVI	Non controlling interest	0.00	0.00	0.00	0.00	0.00	0.65	0.83	0.44	2.46	1.75
XVII	Total comprehensive income for the period (XV-XVI)	290.77	109.42	(344.57)	506.07	559.91	293.91	113.35	(340.95)	517.84	568.27
XVIII	Paid up Equity Share Capital (Face Value of the Shares of Rs. 10/- each)	481.00	379.17	379.17	481.00	379.17	481.00	379.17	379.17	481.00	379.17
XIX	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year					3217.27					3300.59
XX	Earnings Per Share (EPS) (Face Value of Rs. 10/- each)										
	Basic	7.32	2.89	(8.57)	13.02	15.28	7.40	3.01	(8.46)	13.33	15.55
	Diluted	7.22	2.51	(8.57)	12.77	14.20	7.29	2.56	(8.46)	13.07	14.45


Note:

1. The above results for the Quarter and year ended March 31, 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 30/05/2026. The above results have been audited by statutory Auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company's Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
2. The above consolidated financial statement includes the financial figures of subsidiary Company i.e. Puregene Biotech Limited.
3. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of full Financial year and the reviewed year- to- date figures up to the 3rd Quarter of the current financial year and previous financial year respectively.
4. The Company has been primarily engaged in Poultry Breeding & Farming activities only. As such there is no identifiable operating segment, hence there is nothing to disclose under IND AS - 108 'Operating Segment'.
5. The aforesaid Audited financial results will be uploaded on the Company's website www.simranfarms.com and will also be available on the website of the BSE Limited www.bseindia.com for the benefit of shareholders and investors.
6. The statutory auditors has issued an unqualified audit report pertaining to financials for the year ended 31st March, 2026
7. During the Quarter ended 31st March 2026, the company has allotted 1018300 Equity shares (Fully Paid up) with Face value of Rs. 10 each against the conversion of 1018300 Convertible warrants on preferential basis at a Exercise price of Rs. 155 each (inclusive of Securities premium of Rs 145 each)
8. Previous year figures are regrouped/reclassified to conform the current year's presentation.

Place : INDORE
Date : 30th May, 2026



For Simran Farms Limited


Gurmeet Singh Bhatia
Whole time Director
DIN- 00401697

SIMRAN FARMS LIMITED (CIN L01222MP1984PLC002627) :- 519566
Reg. Office 1-B, Vikas Rekha Complex, Khatiwala Tank, Tower Square Indore (M.P.) 452001
Audited Statement of Assets & Liabilities as on 31st March, 2026

(Rs in Lakhs)

Particulars	Standalone		Consolidated	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Audited	Audited	Audited
ASSETS				
Non current assets				
(a) Property, plant and equipment	2313.86	2296.61	2373.59	2361.43
(b) Capital work in progress			8.24	
(c) Financial Assets				
(i) Investment	131.54	131.54	11.89	11.89
(ii) Loans	31.36	28.39	32.38	29.41
(ii) Deffered tax assets(net)	296.00	290.56	292.85	284.25
	2772.76	2747.10	2718.95	2686.98
Current assets				
(a) Inventories	12618.41	13959.3	12618.41	13959.30
(b) Financial Assets				
(i) Trade receivables	1865.13	1685.15	1865.13	1685.15
(ii) Cash and cash equivalents	116.95	198.42	120.35	204.11
(iii) Loans	100.02	52.34	100.02	52.40
(c) Other current assets	305.42	357.46	308.00	357.46
	15005.93	16252.67	15011.91	16258.42
TOTAL ASSETS	17778.69	18999.77	17730.86	18945.40
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share capital	481.00	379.17	481.00	379.17
(b) Other equity	5199.88	3611.86	5294.96	3695.18
	5680.88	3991.03	5775.96	4074.35
Non controlling interest			44.90	42.44
LIABILITIES				
Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	91.38	15.31	91.38	15.31
(b) Provisions	196.66	156.25	196.66	156.25
	288.04	171.56	288.04	171.56
Current liabilities				
(a) Financial liabilities				
(a) Borrowings	3244.26	4129.63	3244.26	4129.63
(b) Trade payables				
Total outstanding dues of MSME	472.50	947.73	472.50	947.74
Total outstanding dues of other than MSME	7348.78	9139.04	7076.37	8804.55
(c) Other financial liabilities	52.71	69.98	52.91	70.81
(b) Provisions	49.53	45.99	49.53	45.99
(c) Other current liabilities	641.99	504.80	726.39	658.33
	11809.77	14837.18	11621.96	14657.05
TOTAL - EQUITY AND LIABILITIES	17778.69	18999.77	17730.86	18945.40

For, Simran Farms limited

Place : INDORE
Date : 30th May, 2026



Gurmeet Singh Bhatia
Gurmeet Singh Bhatia
Whole time Director
DIN-00401697

SIMRAN FARMS LIMITED
CASH FLOW STATEMENT
FOR THE YEAR ENDED ON 31st March 2026
CIN: L01222MP1984PLC002627

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	Yaer Ended 31st March 2026	Yaer Ended 31st March 2025	Yaer Ended 31st March 2026	Yaer Ended 31st March 2025
	Audited	Audited	Audited	Audited
(A) CASH FLOW FROM OPERATING ACTIVITIES:				
NET PROFIT BEFORE TAX & EXCEPTIONAL ITEMS	756.20	795.88	771.16	809.72
Adjustment to reconcile profit before tax to cash				
Non Cash Items:				
Depreciation	169.61	180.03	174.69	186.65
Provision for Employee Benefits	106.54	80.45	106.54	80.45
Other Non cash expense	15.00		15.00	
Non operating Items:				
Interest Paid	418.13	5.48	418.13	5.57
Interest received MPEB/FD/others	(2.15)	(1.63)	(2.79)	(1.63)
Loss/(Profit) on sale of assets	(2.79)		(2.79)	
Operating Profit before working capital change	1460.54	1060.21	1479.94	1080.77
Current Assets:				
Inventories	1,340.89	(5611.44)	1340.89	(5611.44)
Trade Receivables	(194.98)	(351.54)	(194.98)	(351.54)
Loans	(47.68)	(12.45)	(47.62)	(12.51)
Other Current Assets	104.52	(27.21)	104.52	(24.07)
Current Liabilities:				
Borrowings	(879.22)	655.94	(879.22)	655.94
Trade Payable	(2,265.49)	3132.32	(2203.42)	3128.24
Gratuity and Leave Encashment	(0.63)	(0.63)	(0.63)	(0.63)
Provisions	(45.99)	(35.73)	(45.99)	(35.73)
Other financial liabilities	(17.27)	42.17	(17.89)	42.22
Other Current Liabilities	(134.35)	93.59	(207.36)	75.14
Operating Profit after working capital change	(679.67)	(1054.78)	(671.78)	(1053.61)
Income Tax Paid	(52.47)	(63.97)	(55.05)	(66.05)
Net cash flow from operating activities (A)	(732.15)	(1118.75)	(726.84)	(1119.67)
(B) CASH FLOW FROM INVESTING ACTIVITY				
Sale of Property, Plant & Equipment	3.20		3.20	
Purchase of Property, Plant & Equipment	(187.26)	(244.83)	(187.26)	(244.83)
Capital WIP			(8.24)	
Interest received MPEB/FD/others	2.15	1.63	(2.97)	1.63
Addition to Security Deposits of MPEB	(2.97)		2.79	
Inflow/(Outflow) from Loans and Advances and Othe		0.56		0.56
NET CASH FLOW FROM INVESTING ACTIVITY (B)	(184.88)	(242.65)	(192.48)	(242.65)
(C) CASH FLOW FROM FINANCING ACTIVITY				
Cash Received from Borrowings	99.33	9.80	99.33	9.80
Repayment of Borrowings	(29.41)	(50.69)	(29.41)	(50.69)
Share Warrant Money Received	1,183.77	394.59	1183.77	394.59
Interest Paid	(418.13)	(5.48)	(418.13)	(5.57)
NET CASH FLOW FROM FINANCING ACTIVITY (C)	835.56	348.21	835.56	348.13
Net Increase in Cash & Cash Equivalent (A+B+C)	(81.47)	(1013.19)	(83.76)	(1014.19)
Cash & Cash Equivalent at the beginning of Period	198.42	1211.60	204.11	1218.30
Cash & Cash Equivalent at the End of Period	116.95	198.42	120.35	204.11



For Simran Farms Limited

Gurmeet Singh Bhatia
 Whole time Director
 DIN 00401697

Place: Indore
 Date: 30th May, 2026

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

**To
The Board of Directors Of
Simran Farms Limited**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of the Standalone annual Financial Results of **Simran Farms Limited** ("the Company") for the quarter and year ended 31 March, 2026 ("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 Listing Regulations").

In our opinion and to the best of our information and in according to the explanation given to us, the statement:

- i. is presented in accordance with the requirements of listing regulation in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the standalone net profit and standalone total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities Section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended 31 March, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Branches : • **INDORE** • **RATLAM** • **MANDSAUR** • **BHOPAL** • **MUMBAI**

Responsibilities of the Management and Those Charged with Governance for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended 31 March, 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31 March, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31 March, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicated with those charged with governance regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies and internal control that we identify during our audit.



We also provide those charged with governance with the statement that we have complied with relevant ethical requirement regarding independence, and to communicate with them all relationship and other matters that may reasonably be thought to bear on our independence, and where applicable related safeguard.

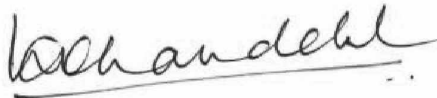
Other Matters

This Statement includes the results for the Quarter and year ended 31 March, 2026 being the balancing figure between audited figures in respect of the full financial quarter and year ended March 31, 2026 and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under listing obligation.

For Khandelwal Kakani & Co.

Chartered Accountants

Firm's Registration No. 001311C



CA V.K Khandelwal

Partner

M. No. 070546

UDIN: 26070546EKOXIA3108

Place: Indore

Date: May 30th, 2026

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

To
The Board of Directors Of
Simran Farms Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of the consolidated annual Financial Results of **Simran Farms Limited** ("the Holding Company") and its subsidiary (the holding company and its subsidiary together referred to as "the group"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results for the year ended 31 March, 2026:

- (i) includes the results of the following entities;
Simran Farms limited – Holding Company; and
Puregene Biotech Limited – Subsidiary Company
- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations, 2015 as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities Section below.

We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended 31 March, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Results.



Branches : • INDORE • RATLAM • MANDSAUR • BHOPAL • MUMBAI

Responsibilities of the Management and Those Charged With Governance for the Statement

This Statement which includes the Consolidated Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended 31 March, 2026 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended 31 March, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the Board of Directors of the companies included in the Group, are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended 31 March, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in: (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicated with those charged with governance regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies and internal control that we identify during our audit.

We also provide those charged with governance with the statement that we have complied with relevant ethical requirement regarding independence, and to communicate with them all relationship and other matters that may reasonably be thought to bear on our independence, and where applicable related safeguard.



Other Matters

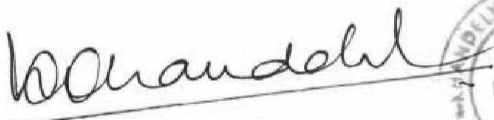
We have audited the financial statements of subsidiary (**Puregene Biotech Limited**) included in the consolidated financial results, whose financial statements reflect total assets of Rs. 344.80 Lakhs as at 31st March,2026, total revenue (other income) of Rs. 54.64 Lakhs, Total net profit/(loss) after tax of Rs. 14.22 lakhs as at 31st March,2026, total comprehensive income/ loss of Rs.14.22 lakhs and net cash outflow of Rs. 2.30 Lakhs for the year ended on that date, as considered in the consolidated financial results which have been audited by us.

This Statement includes the results for the Quarter and year ended 31 March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under LODR Regulations.

For Khandelwal Kakani & Co.

Chartered Accountants

Firm's Registration No. 001311C



CA V.K Khandelwal
Partner

M. No. 070546

UDIN: 26070546WLOTVM1162

Place: Indore

Date: May 30th, 2026



SIMRAN FARMS LIMITED

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CIN : L01222MP1984PLC002627

30th May, 2026

Online filing at www.listing.bseindia.com

To,
The Secretary
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001

Subject: Submission of declaration regarding unmodified opinion of the Auditors on Annual Audited Standalone and Consolidated Financial Results of the Company for the financial year ended 31st March, 2026 as per second proviso to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.

Ref: SIMRAN FARMS LIMITED (BSE Scrip Code: 519566; ISIN No: INE354D01017)

Dear Sir/Madam,

DECLARATION

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, the undersigned do hereby declare that in the Audit Report accompanying the Standalone as well as Consolidated Annual Financial Results of **SIMRAN FARMS LIMITED** for the financial year ended on **31st March, 2026**, the Statutory Auditor M/s Khandelwal Kakani & Company, did not express any modified opinion(s)/audit qualification(s) or other reservation(s) and accordingly, the Statement on Impact of Audit Qualifications is not required to be given.

Further, aforesaid declaration shall also be submitted in XBRL Mode in Integrated Filing - Financial within prescribed time limit.

You are requested to please consider and take on record the same.

Thanking You,
Yours faithfully

FOR, SIMRAN FARMS LIMITED


GURMEET SINGH BHATIA
WHOLE-TIME DIRECTOR
DIN: 00401697

