

BASANT AGRO TECH (INDIA) LTD.

95-96 C Mittal Court, Nariman Point, Mumbai 400 021

-E-MAIL : basantagro@hotmail.com

Web side : www.basantagro.com

CIN No:- L24120MH1990PLC058560

28TH MAY, 2025

To,
Department of Corporate Services,
The Bombay Stock Exchange Ltd,
Mumbai.

SUB: Outcome of the Meeting of the Board of Directors

Dear Sir(s),

We are pleased to inform you that the Meeting of the Board of Directors held on today i.e_28th May 2025, at the Corporate Office of the Company at 4.00 PM. The Board transacted following items:

1. Approved the Audited Financial Result for the quarter & year ended 31st March, 2025, Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Approved the Auditor Report on the Financial Results for the quarter and year ended 31st March, 2025.
3. Adopted the Declaration regarding the Auditors' Report with unmodified opinion(s) pursuant to regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations,2015.
4. Approved the Appointment of M/s Nitesh Chaudhary & Associates, Practicing Company Secretary as Secretarial Auditor for the F. Y. 2025-26.
5. Approved the Appointment of Mr. Jayant Galande as Cost Auditor to conduct the audit of the cost records of the Company for the financial year ending 31st March 2026 subject to the ratification of their remuneration by the members at the ensuing Annual General Meeting of the Company.
6. Appointment of M/s P. Sanghani & Co., Chartered Accountants, Mumbai for carrying out the Internal Audit of the Company for the Financial Year 2025-26.
7. Took on records the Directors disclosures of their interest in other Companies & Non-disqualifications of Directors under Companies Act, 2013.
8. The Board of Directors recommended a dividend of 5% on the equity shares of the Company.

The aforesaid Board Meeting commenced at 4.00 P.M. and concluded at 6.30 P.M.

You are requested to take this on your record and acknowledge receipt.

Thanking you
Yours faithfully,
For BASANT AGRO TECH (INDIA) LTD.

for Basant Agro Tech. (India) Ltd

COMPANY SECRETARY *Company Secretary*

BASANT AGRO TECH (I) LTD.

REGD. OFFICE :- Plot No., 13/2 Kaulkhed, Near S.T. Workshop, Akola - 444 001.

CIN: L24120MH1990PLC058560

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND THE YEAR ENDED 31 MARCH 2025 (Rs in Lacs)

Sr No	Particulars	Quarter ended			Year ended	
		March 31,2025	December 31,2024	March 31,2024	March 31,2024	March 31,2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	13251.93	8102.70	9930.31	40475.17	46274.04
II	Other Income	5.13	58.35	150.95	223.60	76.28
III	Total income from operations (net)	13257.05	8161.05	10081.26	40698.77	46350.32
IV	Expenses					
	(a) Cost of materials consumed	13607.03	5867.32	9025.02	31746.80	33989.28
	(c) Changes in inventories of finished goods, WIP and Stock-in-trade	(3864.71)	240.33	(2365.68)	(1656.45)	924.87
	(d) Employee benefits expense	370.85	428.07	394.44	1673.19	1669.47
	(e) Finance Costs	273.99	358.66	393.70	1491.70	1378.47
	(e) Depreciation and amortisation expense	192.98	191.66	191.89	716.93	763.82
	(f) Other expenses	2311.93	1034.38	1669.49	6234.73	6918.21
	Total expenses	12892.07	8120.42	9308.86	40206.89	45644.12
V	Profit from operations before exceptional & extraordinary items and tax (III-IV)	364.98	40.63	772.40	491.88	706.20
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items & tax (V-VI)	364.98	40.63	772.40	491.88	706.20
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX	Profit before Tax (VII- VIII)	364.98	40.63	772.40	491.88	706.20
X	Tax expense					
	a. Current Tax	35.18	5.82	50.00	50.00	75.00
	b. Deferred Tax	96.60	(3.66)	40.81	38.36	96.60
	c. Tax Adjustment for earlier years	118.01	0.00	7.80	7.80	118.01
XI	Profit for the period from continuing Operations (IX-X)	115.20	38.47	673.79	395.72	416.60
XII	Profit/ (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
XIV	Profit/ (Loss) from Discontinued operations (after tax) (XII-	0.00	0.00	0.00	0.00	0.00
XV	Profit/ (Loss) for the period (XI+ XIV)	115.20	38.47	673.79	395.72	416.60
XVI	Other Comprehensive Income					
	A. (I) Items that will not be reclassified to profit or loss	0.47	0.00	2.73	2.73	0.47
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.15)	0.00	(0.85)	(0.85)	(0.15)
	B (i) Items that will be reclassified to profit or loss					
	(ii) Income tax relating to items that will be reclassified to profit or loss					
XVII	Total Comprehensive Income for the period (XV +XVI)	114.88	38.47	671.91	393.84	416.28
XVIII	Paid-up equity share capital (F. V. Rs 1/-)	906.28	906.28	906.28	906.28	906.28
XVII	Reserve excluding Revaluation Reserves				16508.94	16883.85
XVIII	a. Earning per share (before extraordinary items)					
	Basic	0.13	0.04	0.74	0.43	0.46
	Diluted	0.13	0.04	0.74	0.43	0.46
	b.Earning per share (after extraordinary items)					
	Basic	0.13	0.04	0.74	0.43	0.46
	Diluted	0.13	0.04	0.74	0.43	0.46

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SEGMENT REPORTING FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025 (Rs in Lacs)

Sr No	Particulars	Quarter ended			Year ended	
		March 31,2025	December 31,2024	March 31,2024	March 31,2024	March 31,2025
1	Segment Revenue	Audited	Unaudited	Audited	Audited	Audited
	(a) Fertiliser	9686.91	4941.48	5813.24	22384.20	26923.50
	(b) Seeds	2357.59	2343.60	2868.47	13749.18	14690.31
	(C) LABSA	1258.29	541.31	987.81	3525.42	3897.34
	(C) Others	243.20	445.17	418.85	1230.45	1457.97
	Total	13545.99	8271.56	10088.38	40889.25	46969.12
	Less: Inter Segment Revenue	294.06	168.86	158.07	414.08	695.08
	Net sales/Income from operations	13251.93	8102.70	9930.31	40475.17	46274.04
2	Segment Results					
	Profit before tax & interest from					
	(a) Fertiliser	611.41	182.11	1028.51	1481.63	1508.67
	(b) Seeds	296.59	184.70	372.35	1042.29	1126.41
	(C) LABSA	(35.08)	68.52	(3.80)	50.48	59.20
	(C) Others	(40.98)	155.62	(39.07)	126.11	154.20
	Total	831.96	590.95	1357.99	2700.51	2848.50
	Less: (i) Finance Cost	273.99	358.66	393.70	1491.70	1378.47
	(ii) Other Un-allocable expenditure net off	192.98	191.66	191.89	716.93	763.82
	Total Profit Before Tax	364.98	40.63	772.40	491.88	706.20
3	Capital Employed					
	Segment Assest					
	(a) Fertiliser	23828.88	22698.56	25068.82	25068.82	23828.88
	(b) Seeds	11340.01	8475.08	11064.02	11064.02	11340.01
	(C) LABSA	480.51	625.28	765.17	765.17	480.51
	(C) Others	4387.68	4256.65	4277.84	4277.84	4387.68
	(E) Unallocable Corporate Assets	281.66	317.80	233.84	233.84	281.66
	Total	40318.74	36373.37	41409.69	41409.69	40318.74
	Segment Laibilities					
	(a) Fertiliser	6487.74	4542.26	5524.93	5524.93	6487.74
	(b) Seeds	7864.78	4571.72	7905.96	7905.96	7864.78
	(C) LABSA	254.15	61.64	42.96	42.96	254.15
	(C) Others	903.45	828.05	832.75	832.75	903.45
	(D) Unallocable Corporate Laibilities	7018.50	8653.07	9687.87	9687.87	7018.50
	Total	22528.62	18656.74	23994.47	23994.47	22528.62
	Capital Employed (Segment Assest- Segment Laibilities)	17790.12	17716.63	17415.22	17415.22	17790.12

- 1 The above results has been reviewed by the Audit committee & approved by Board of Directors at its meeting held on 28.05.2025
- 2 Previous years figures have been regrouped wherever necessary
- 3 The Board recommended the Dividend of 5% on equity shares.
- 4 The Statutory auditors have express an unmodified opinion on these results

28-May-25
Mumbai

For Basant Agro Tech (I) Ltd
Shashikant Bhartia
Chairman & Managing Director

BASANT AGRO TECH (I) LTD.

REGD. OFFICE : - Plot No., 13/2 Kaulkhed, Near S.T. Workshop, Akola - 444 001.

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STATEMENT OF ASSETS AND LIABILITIES AS ON YEAR ENDED 31 MARCH 2025 (Rs in Lacs)

Sr No	Particulars	As At	As At
		March 31,2024	March 31,2025
	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipments	11,017.07	10,516.04
	(b) Capital Work-in-Progress	59.64	64.46
	(c) Financial Assets		
	(i) Investments	122.79	232.59
	(d) Other Non-current Assets	198.09	224.35
	(e) Defferred Tax Assets (Net0	51.31	-
	Total Non-current assets	11,448.90	11,037.44
2	Current assets		
	(a) Inventories	18,757.61	15,527.24
	(b) Financial Assets		
	(i) Trade receivables	6,456.38	9,735.17
	(ii) Cash and cash equivalents	57.23	46.97
	(iii) Bank balance other than (ii) above	2.51	2.08
	(iv) Short-term loans and advances	1,876.76	1,172.34
	(c) Other Current Assets	2,810.30	2,797.49
	Total Current assets	29,960.79	29,281.30
	TOTAL - ASSETS	41,409.69	40,318.74
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	906.28	906.28
	(b) Other Equity	16,508.94	16,883.84
	Total Equity	17,415.22	17,790.12
	Liabilities		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,456.20	3,415.57
	(b) Deferred tax liabilities (net)	-	45.28
	(c) Other Non current liabilities	381.40	363.52
	Total Non-current liabilities	3,837.60	3,824.37
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	11,912.10	9,352.80
	(ii) Trade Payables	3,879.64	5,069.19
	(b) Other current liabilities	4,056.15	3,946.60
	(c) Provisions	308.98	335.67
	Total-Current liabilities	20,156.87	18,704.25
	Total Liabilities	23,994.47	22,528.62
	TOTAL EQUITY AND LIABILITIES	41,409.69	40,318.74

28-May-25
MumbaiFor Basant Agro Tech (I) Ltd
Shashikant Bhartia
Chairman & Managing Director

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Cash flow Statement as at 31ST March 2025

(Rs. In lacs)

	As at 31st March, 2025	As at 31st March, 2024
A) Cash Flow from operating activities :		
Net profit before tax	706.20	491.88
Depreciation and amortisation expenses	763.82	716.93
Profit/Loss of sale of fixed assets (net)	(1.39)	(209.36)
Interest expenses (net)	1378.47	1491.70
Operating profit before working capital changes	2847.11	2491.15
Adjusted for:		
Trade and other receivable	(3278.79)	(343.31)
Inventories	3230.37	860.12
Current assets and loans & advances	622.41	(800.06)
Trade payable and Current liabilities	1037.36	(3433.29)
	1611.34	(3716.54)
Cash generated from operations	4458.45	(1225.39)
Income tax paid	(68.99)	(51.48)
Net Cash generated from operating activities	4389.46	(1276.87)
B) Cash flow from investing activities :		
Purchase of fixed assets	(375.16)	(450.21)
Sale of fixed assets	107.72	269.76
Investment in shares	(109.80)	(15.23)
Sale of Investment	1.23	0.00
Net cash used in investing activity	(376.01)	(195.68)
C) Cash flow from financing activities :		
Proceeds from issue of share capital	0.00	0.00
Proceeds from borrowing	(2599.92)	2979.57
Dividend paid (including dividend distribution tax)	(45.31)	(72.50)
Interest paid	(1378.47)	(1491.70)
Net cash generated from financing activities	(4023.71)	1415.37
Net change in cash and cash equivalents (A+B+C)	(10.27)	(57.18)
Opening balance of cash and cash equivalents	57.23	114.41
Closing balance of cash and cash equivalents	46.97	57.23

List of related parties with whom transactions have taken place during the F.Y 2024-25

Nature of Transaction	Enterprises over which Key Managerial Personnel are able to exercise significant influence		Enterprises over which Key Managerial Personnel are able to Exercise significant influence		Key Managerial Personnel		Others	
	2024-25	2023-24	2024-25	2023-24	2023-24	2024-25	2024-25	2023-24
1. Enterprises over which Key managerial personnel are able to exercise significant influence	M/s Basant Seeds, M/s Ashwin & Co. and M/s H.G. Agri							
2. Key Managerial Personnel	Shri. Shashikant C. Bhartia- Chairman & Managing Director Shri. Deepak C. Bhartia- Managing Director Shri. Ashwin N. Bhartia- Executive Director Shri. Narendra Pathak- Chief Financial Officer Shri. Prasad Todankar- Company Secretary							
3. Relatives of Directors (Others)	Shri. Akshay D. Bhartia- President Shri. Ankush D. Bhartia - Vice President Shri. Vishal S. Bhartia- Vice President							
Finance cost	-	-	130.68	113.43	126.06	70.59		
Rent Paid	3.35	5.57	49.36	55.86	79.1	75.67		
Remuneration paid	-	-	135.68	160.11	99.7	112.29		
Revenue from operation	-	-	-	-	-	-		
Purchase/ material consumed	98.01	101.54	-	-	-	-		
Loan Taken	-	-	1314.51	1262.31	1229.56	1090.66		

For Basant Agro Tech. (India) Ltd.

M.

Company Secretary

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of Basant Agro Tech (India) Limited for the quarter ended 31st March, 2025 and year ended 31st March, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors,
Basant Agro Tech (India) Limited,
Akola

We have audited the accompanying statement of Quarterly and Year to Date Audited Standalone Financial Results of Basant Agro Tech (India) Limited for the quarter ended 31st March, 2025 and year ended 31st March, 2025 attached herewith, being submitted by the Company pursuant to the requirement 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 Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and for the year ended March 31, 2025.

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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the Standalone Annual Financial Statements. The Board of Directors of the Company are responsible for the preparation and presentation of

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the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable 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 of 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

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 Statement, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 Company's ability 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 financial results 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate 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 in internal control that we identify during our audit.

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

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For K.C. Kankariya & Co.
Chartered Accountants
F.R.N.: 104718W



CA Karamchand Kankariya
(Partner)
M. No.: 043951

Place: Mumbai
Date: 28-May-2025
UDIN: 25043951BMTDUY1697

BASANT AGRO TECH (INDIA) LTD.

95-96 C Mittal Court, Nariman Point, Mumbai 400 021

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CIN No:- L24120MH1990PLC058560

28TH MAY, 2025

To,
Department of Corporate Services,
The Bombay Stock Exchange Ltd,
Mumbai.

SUB: Submission of declaration as per Second proviso of the Regulations 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Audited Financial Results 31.03.2025.

Dear Sir/ Madam

Dear In accordance with Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended from time to time, we hereby declare that the Statutory Auditors of the Company, M/s K.C. Kankariya & Co., Chartered Accountants, Mumbai have expressed an unmodified opinion in their Audit Report on the Standalone Financial Statements of the Company for the Financial year 2024-25

You are requested to take this on your record and acknowledge receipt.

Thanking you
Yours faithfully,
For BASANT AGRO TECH (INDIA)LTD.

Shashikant Bhartia
Chairman & Managing Director