

# Shreenagar Agritech Industries Ltd.

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## Unaudited Financial Results (Quarterly)

1st Quarter of financial Year 2082/83

### Statement of Standalone Financial Position

31<sup>st</sup> Ashoj, 2082(17<sup>th</sup> October, 2025)

All amounts are in NPR, unless otherwise stated

Particulars	Ashoj End 2082	Ashoj End 2081
<b>ASSETS</b>		
<b>Non Current Assets</b>		
Property, plant and equipment	1,218,856,531	1,028,854,708
Capital WIP	-	207,286,405
Intangible assets	-	-
<b>Financial assets</b>		
Investments in Subsidiaries	150,000,000	5,600,000
Equity investment at FVTOCI	184,400,000	50,000,000
Other financial assets	6,407,086	-
<b>Total Non Current Assets</b>	<b>1,559,663,617</b>	<b>1,291,741,113</b>
<b>Current Assets</b>		
Inventories	534,012,858	344,585,200
<b>Financial assets</b>		
Trade and other receivable	601,894,642	670,735,072
Cash and cash equivalents	15,003,010	169,566,829
<b>Other current assets</b>		
Prepaid Expenses & Advances	139,976,061	35,745,623
Current Tax Assets	4,864,521	-
Assets classified as held for sale	-	-
<b>Total Current Assets</b>	<b>1,295,751,092</b>	<b>1,220,632,724</b>
<b>Total Assets</b>	<b>2,855,414,709</b>	<b>2,512,373,837</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share Capital	1,305,000,000	1,001,000,000
Reserve and surplus	167,765,105	9,415,397
Share application money	75,200,700	303,726,300
<b>Total Equity</b>	<b>1,547,965,805</b>	<b>1,314,141,697</b>
<b>Non Current Liabilities</b>		
<b>Financial liabilities</b>		
Long term loan	808,045,000	859,745,000
<b>Deferred Tax Liabilities</b>	<b>13,616,395</b>	<b>10,685,949</b>
<b>Other Non Current Liabilities</b>	-	-
<b>Total Non Current Liabilities</b>	<b>821,661,395</b>	<b>870,430,949</b>
<b>Current Liabilities</b>		
<b>Financial liabilities</b>		
Short term loan	308,427,076	254,250,000
Other financial Liabilities	7,600,475	11,867,889
Trade and other Liabilities	167,674,890	61,683,302
<b>Short Term Provisions</b>	<b>2,085,068</b>	-
<b>Total Current Liabilities</b>	<b>485,787,509</b>	<b>327,801,190</b>
<b>Total Equity &amp; Liabilities</b>	<b>2,855,414,709</b>	<b>2,512,373,836</b>

### Statement of Standalone Profit or Loss and other Comprehensive Income

For the Year From 1<sup>st</sup> Shrawan, 2082 to 31<sup>st</sup> Ashoj, 2082 (17<sup>th</sup> July, 2025 to 17<sup>th</sup> October, 2025)

All amounts are in NPR, unless otherwise stated

Particulars	Ashoj End 2082	Ashoj End 2081
Revenue	424,996,905	265,857,629
Cost of sales	355,242,242	222,075,774
<b>Gross profit / (loss)</b>	<b>69,754,663</b>	<b>43,781,855</b>
Other income	453,785	895,723
Administrative expenses	11,652,082	6,407,209
Employee expense	24,398,587	9,039,565
Depreciation	5,914,901	4,170,245
Amortization	-	-
<b>Operating profit / (loss)</b>	<b>28,242,878</b>	<b>25,060,560</b>
Finance Income	-	-
Finance costs	18,777,923	21,527,680
<b>Profit / (loss) before staff bonus</b>	<b>9,464,956</b>	<b>3,532,879</b>
Staff bonus	-	-
<b>Profit / (loss) before tax</b>	<b>9,464,956</b>	<b>3,532,879</b>
Income tax expenses of current year	-	-
Income tax expenses of previous years	190,167	-
Deferred tax-expenses (Income)	-	-
<b>Net profit / (loss) for the year</b>	<b>9,274,789</b>	<b>3,532,879</b>
<b>Other comprehensive income</b>		
a) Items that will not be reclassified to Profit or loss	-	-
b) Items that may be reclassified to Profit or loss	-	-
Fair Value Gain on share	-	-
<b>Other comprehensive income / (loss) for the year</b>	-	-
<b>Total comprehensive income</b>	<b>9,274,789</b>	<b>3,532,879</b>
<b>Profit for the Year attributable to :</b>		
Owner of the Company	9,274,789	3,532,879
Last Year Profit and Losses	24,090,316	4,096,019
R/S Merger	-	-
<b>Total Comprehensive Income attributable to :</b>		
<b>Transfer to Reserve &amp; Surplus</b>	<b>33,365,104</b>	<b>7,628,899</b>
<b>Earning per Equity share</b>		
Basic (NPR.)	0.54	0.27
Diluted (NPR.)	0.54	0.27

### Disclosure Pursuant to Securities Registration and Issue Regulation, 2073 (Rule 26(1), Annexure 14)

1<sup>st</sup> Quarter of Financial Year 2082-83

#### Major Ratios

S.No.	Ratios	Ashoj End 2082 (Unaudited)	Ashoj End 2081 (Unaudited)
1	EPS	0.54	0.27
2	ROE	0.71	0.35
3	ROI	0.01	0.00
4	Return on Total Assets	0.00	0.00
5	Current Ratio	2.67	3.72
6	Net Worth	112.84	100.94

A. Figures are regrouped wherever necessary for consistent presentation and comparison.

B. Above presented figures may vary with the audited figures if amended by the external auditors and/ or regulator.

C. Quarterly earnings per share, Price earnings ratio, return on equity, return on total assets and net worth per share are calculated based on quarterly accumulated unaudited profits and number of equity shares outstanding at the reporting date and Annualized earnings per share, Price earnings ratio, return on equity, return on total assets and net worth per share are calculated based on annualized accumulated unaudited profits and number of equity shares outstanding at the reporting date.

#### D. Related Party Disclosure

Up to the end of the quarter, the following related party transactions have occurred:

Particulars	Relation	Net Transaction during the Period	Closing Balance
Shreenagar International Pvt. Ltd.	Other Entities	(13,633,480)	66,689,178
Sunaulo Agro Farm Pvt. Ltd.	Subsidiaries	4,302,190	46,763,082
Satish Chandra Shrestha	Key Personnel	2,810,000	2,810,000
Mausami Shrestha	Key Personnel	2,430,000	2,430,000

#### E. Management Analysis

a. The Company generated a net profit of NPR 9,274,789 during the First quarter due to cost efficiency and better productivity despite the challenges caused by slow-down in consumer spending, challenges in raw materials sourcing along with macroeconomic impact of currency devaluation and inflation.

b. The company is enhancing profitability through strategic initiatives such as optimizing production processes, expanding market reach, implementing cost-saving measures, and innovating with new product offerings. Additionally, the company is focusing on sustainability practices, effective marketing strategies, strengthening distribution channels, and leveraging digital technologies for operational efficiencies and increased market penetration.

#### F. Details Related to Legal Proceedings

No legal case was filed in this Quarter by or against the Company.

##### 1. Risks and Challenges

- Internal Problem & Challenges
- Rise in cost of operations.
- Rural distribution at effective cost.

##### External Problem & Challenges

- Market and economic slowdown due to external factors resulting in upward trend of operational costs for manufacturing sector.
- Limited supplier of Agro-materials leads to isolated non-competitive cost control.
- Devaluation of Nepalese Rupees against the Foreign Exchange Currencies resulting in higher material cost.

##### Strategy

- Continuous assessment of the risk exposure of the company to the internal and external factors and effective implementation of risk management procedures.
- Continuance development of cost-effective distribution models for upcountry areas.

#### G. Corporate Governance

- The Company follows prudent Corporate Governance Practices in all business transactions.
- During the Quarter under review, the Company had convened Board Meeting and Audit Committee Meeting on 14 November, 2025.

#### H. Declaration by Managing Director on the Truthfulness and accuracy of Information

I, as at the date, hereby individually accept responsibility for the information and details contained in this report. I hereby declare that to the best of my knowledge and belief, the information contained in this report is true, accurate and complete and there are no other matters concealed the omission of which shall adversely affect the informed investment decision by the investors.