

Shreenagar Agritech Industries Ltd.

Registered Office: Sudhodhan-4, Rupandehi Nepal

Corporate Address: Thirbam Sadak, Tangal, Kathmandu-2, Nepal

Tel: +977-1-4512406, 4512216, E-mail: info@safnepal.com Website: www.safnepal.com

Unaudited Financial Results (Quarterly)

3rd Quarter of financial Year 2082/83

Statement of Standalone Financial Position

30th Chaitra, 2082 (13th April, 2026)

All amounts are in NPR, unless otherwise stated

Particulars	Group		Entity	
	Current Period	Previous Period	Current Period	Previous Period
ASSETS				
Non Current Assets				
Property, Plant and Equipment	1,350,052,516	1,182,046,234	1,219,417,991	1,179,505,864
Capital WIP	7,708,589	15,438,321	7,708,589	15,438,321
Intangible assets	275,391	22,600	257,270	-
Financial assets				
Investments in Subsidiaries	-	-	150,000,000	183,658,575
Equity investment at FVTOCI	184,400,000	50,000,000	184,400,000	50,000,000
Other financial assets	5,786,822	1,088,996	5,786,822	1,088,996
Total Non Current Assets	1,548,223,317	1,248,596,151	1,567,570,672	1,429,691,756
Current Assets				
Inventories	628,787,148	380,316,025	577,446,512	349,035,389
Financial assets				
Trade and other receivable	617,705,542	772,785,261	667,171,634	773,947,944
Cash and cash equivalents	25,905,738	46,544,715	25,768,865	41,426,804
Other current assets				
Prepaid Expenses & Advances	152,430,578	218,527,350	152,353,989	90,925,070
Current Tax Assets	3,734,746	13,218,460	3,297,524	13,203,526
Total Current Assets	1,428,563,751	1,431,391,811	1,426,038,523	1,268,538,732
Total Assets	2,976,787,068	2,679,987,962	2,993,609,195	2,698,230,488
EQUITY AND LIABILITIES				
Equity				
Share Capital	1,631,250,000	1,305,000,000	1,631,250,000	1,305,000,000
Reserve and surplus	154,912,824	(10,011,020)	177,814,712	18,646,560
Total Equity	1,786,162,824	1,294,988,980	1,809,064,712	1,323,646,560
Non Current Liabilities				
Financial liabilities				
Long term loan	707,645,000	834,745,000	707,645,000	834,745,000
Deferred Tax Liabilities	13,617,594	11,695,609	13,616,395	11,695,609
Total Non Current Liabilities	721,262,594	846,440,609	721,261,395	846,440,609
Current Liabilities				
Financial liabilities				
Short term loan	261,942,989	315,170,226	261,942,989	315,170,226
Other financial Liabilities	10,546,448	14,202,273	10,318,619	14,106,573
Trade and other Liabilities	196,451,838	208,935,873	190,684,731	198,616,519
Short Term Provisions	420,375	250,000	336,750	250,000
Total Current Liabilities	469,361,650	538,558,372	463,283,088	528,143,318
Total Equity & Liabilities	2,976,787,068	2,679,987,962	2,993,609,195	2,698,230,488

Statement of Consolidated Profit or Loss and other Comprehensive Income

For the Year From 01st Shrawan, 2082 to 30th Chaitra, 2082 (17th July, 2025 to 13th April, 2026)

All amounts are in NPR, unless otherwise stated

Particulars	Group		Entity	
	Current Period	Previous Period	Current Period	Previous Period
Revenue	1,626,349,088	956,692,476	1,351,524,977	943,127,978
Cost of sales	1,451,639,393	780,121,546	1,183,013,064	766,647,407
Gross profit / (loss)	174,709,695	176,570,930	168,511,913	176,480,571
Other income	11,390,294	8,740,009	9,248,023	8,740,009
Administrative expenses	52,274,266	53,669,333	51,897,266	53,669,333
Employees expense	43,498,832	43,920,263	41,097,469	43,920,263
Depreciation	18,260,631	13,336,327	18,231,670	13,322,716
Amortization	6,020	-	2,630	-
Operating profit / (loss)	72,060,241	74,385,016	66,530,902	74,308,269
Finance Income	-	-	-	-
Finance costs	46,280,583	59,157,621	46,278,786	59,157,196
Profit / (loss) before staff bonus	25,779,658	15,227,396	20,252,116	15,151,073
Staff bonus	-	1,377,370	-	1,377,370
Profit / (loss) before tax	25,779,658	13,850,025	20,252,116	13,773,703
Income Tax Expenses	214,118	-	193,434	-
Deferred tax-expenses (Income)	-	1,009,661	-	1,009,661
Net profit / (loss) for the year	25,565,540	12,840,364	20,058,682	12,764,042
Other comprehensive income				
a) Items that will not be reclassified to Profit or loss	-	-	-	-
b) Items that may be reclassified to Profit or loss	-	-	-	-
Other comprehensive income / (loss) for the year, net of Income Tax	-	-	-	-
Total comprehensive income for the year	25,565,540	12,840,364	20,058,682	12,764,042
Total Comprehensive Income attributable to :				
Equity Holders of the Company	25,565,540	12,840,364	20,058,682	12,764,042
Non-controlling Interest	-	-	-	-
Total comprehensive income for the year	25,565,540	12,840,364	20,058,682	12,764,042
Earning per Equity share				
Basic (NPR.)	1.69	1.11	1.33	1.11
Diluted (NPR.)	1.69	1.11	1.33	1.11

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

3rd Quarter of Financial Year 2082/83

Major Ratios

S. No.	Ratios	Group		Entity	
		Current Year	Previous Year	Current Year	Previous Year
1	EPS	1.69	1.11	1.33	1.11
2	ROE	1.43%	0.99%	1.11%	0.96%
3	ROI	1.03%	0.60%	0.80%	0.59%
4	Return on Total Assets	0.86%	0.48%	0.67%	0.47%
5	Current Ratio	3.04	2.66	3.08	2.40
6	Net Worth	109.49	99.23	110.89	101.43

- 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	8,397,110	72,426,094
Sunaulo Agro Farm Pvt.Ltd.	Subsidiaries	14,710,876	51,145,536
Satish Chandra Shrestha	Key Personnel	7,730,000	-
Mausami Shrestha	Key Personnel	6,690,000	-

E. Management Analysis

- a. The Company generated a net profit of NPR 1,56,56,098 on standalone basis and NPR 25,565,540 on consolidation including profit of its subsidiaries during the third 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.
- Continuous 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 10th May, 2026.

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

I, as at the date, hereby individually accept responsibility for the accuracy of 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.