Shreenagar Agritech Industries Ltd.

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Unaudited Financial Results (Quarterly)

4th Quarter of financial Year 2082/83

Statement of Standalone Financial Position

32nd Ashad, 2083(16th July, 2026)

All amounts are in NPR, unless otherwise stated

Particulars	Group		Entity	
	Current Year (Unaudited)	Previous Year (Audited)	Current Year (Unaudited)	Previous Year (Audited)
ASSETS				
Non Current Assets				
Property, Plant and Equipment	1,393,633,379	1,352,885,448	1,263,008,508	1,222,221,962
Capital WIP	41,038,392	-	41,038,392	-
Intangible assets	935,164	21,510	918,174	-
Financial assets				
Investments in Subsidiaries	-	-	150,000,000	150,000,000
Equity investment at FVTOCI	144,600,000	184,400,000	144,600,000	184,400,000
Other financial assets	7,963,756	8,792,034	5,463,756	8,792,034
Total Non Current Assets	**1,588,170,690**	**1,546,098,993**	**1,605,028,829**	**1,565,413,996**
Current Assets				
Inventories	742,147,681	555,413,494	697,470,533	521,012,858
Financial assets				
Trade and other receivable	527,579,649	509,001,852	577,095,704	543,710,596
Cash and cash equivalents	20,292,616	22,516,541	19,759,739	22,362,241
Other current assets				
Prepaid Expenses & Advances	152,588,363	128,881,416	152,472,636	128,584,397
Current Tax Assets	3,312,458	4,879,455	3,297,524	4,864,521
Total Current Assets	**1,445,920,768**	**1,220,692,758**	**1,450,096,136**	**1,220,534,613**
Total Assets	**3,034,091,459**	**2,766,791,750**	**3,055,124,966**	**2,785,948,609**
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	111,612,228	127,769,857	134,212,822	156,178,603
Total Equity	**1,742,862,228**	**1,432,769,857**	**1,765,462,822**	**1,461,178,603**
Non Current Liabilities				
Financial liabilities				
Long term loan	618,229,429	761,945,000	618,229,429	761,945,000
Deffered Tax Liabilities	**19,636,190**	**15,195,021**	**19,637,137**	**15,193,822**
Total Non Current Liabilities	**637,865,619**	**777,140,021**	**637,866,565**	**777,138,822**
Current Liabilities				
Financial liabilities				
Short term loan	409,536,118	388,981,780	409,536,118	388,981,780
Other financial Liabilities	15,065,491	16,049,066	14,515,589	15,557,630
Trade and other Liabilities	228,204,502	146,703,350	227,297,871	137,960,822
Short Term Provisions	**557,500**	**5,147,676**	**446,000**	**5,130,951**
Total Current Liabilities	**653,363,612**	**556,881,872**	**651,795,578**	**547,631,184**
Total Equity & Liabilities	**3,034,091,458**	**2,766,791,750**	**3,055,124,966**	**2,785,948,609**

Statement of Consolidated Profit or Loss and other Comprehensive Income

For the Year From 01st Shrawan, 2082 to 32nd Ashad, 2083 (17th July, 2025 to 16th July, 2026)

All amounts are in NPR, unless otherwise stated

Particulars	Group		Entity	
	Current Year (Unaudited)	Previous Year (Audited)	Current Year (Unaudited)	Previous Year (Audited)
Revenue	1,477,708,794	1,290,848,951	1,806,347,012	1,404,090,686
Cost of sales	1,231,268,139	1,028,386,497	1,584,441,614	1,146,087,715
Gross profit / (loss)	**246,440,654**	**262,462,454**	**221,905,398**	**258,002,971**
Other income	40,183,307	3,088,653	29,369,939	3,088,653
Administrative expenses	74,783,183	47,370,753	74,155,533	47,275,264
Employees expense	98,538,425	71,220,724	69,689,803	67,213,281
Depreciation	24,882,189	20,129,636	24,843,573	20,091,020
Amortization	28,756	1,090	24,236	-
Operating profit / (loss)	**88,391,408**	**126,828,904**	**82,562,193**	**126,512,058**
Finance Income	-	-	-	-
Finance costs	60,093,750	90,989,174	60,091,225	90,988,063
Profit / (loss) before staff bonus	**28,297,658**	**35,839,730**	**22,470,967**	**35,523,995**
Staff bonus	-	3,229,454	-	3,229,454
Profit / (loss) before tax	**28,297,658**	**32,610,276**	**22,470,967**	**32,294,541**
Income Tax Expenses	214,118	11,890,583	193,434	11,890,583
Deferred tax-expenses (Income)	4,441,169	4,506,949	4,443,315	4,507,874
Net profit / (loss) for the year	**23,642,371**	**16,212,745**	**17,834,219**	**15,896,085**
Other comprehensive income				
a) Items that will not be reclassified to Profit or loss Gains/(losses) from investment in equity instruments measured at fair value	(39,800,000)	134,400,000	(39,800,000)	134,400,000
b) Items that may be reclassified to Profit or loss				
Other comprehensive income / (loss) for the year, net of Income Tax	**(39,800,000)**	**134,400,000**	**(39,800,000)**	**134,400,000**
Total comprehensive income for the year	**(16,157,629)**	**150,612,745**	**(21,965,781)**	**150,296,085**
Profit for the Year attributable to :				
Equity Holders of the Company	(16,157,629)	150,612,745	(21,965,781)	150,296,085
Non-controlling Interest	-	-	-	-
Net profit / (loss) for the year	**(16,157,629)**	**150,612,745**	**(21,965,781)**	**150,296,085**
Earning per Equity share				
Basic (NPR.)	1.56	1.33	1.18	1.31
Diluted (NPR.)	1.56	1.33	1.18	1.31

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

4th Quarter of Financial Year 2082/83

A. Financial Details:

a. Details Regarding Financial Statement of 4th Quarter of fiscal year 2082-83
The unaudited Statement of Financial Position and Statement of Profit or Loss and Other Comprehensive Income for the fourth quarter of Fiscal Year 2082/83, along with comparative figures for the corresponding period of the previous fiscal year, are presented.

b. Major Financial Ratios
Unaudited key financial ratios for the 4th quarter of fiscal year 2082-83, period ended 32nd Ashadh 2083 are as follows:
Major Ratios

S. No.	Ratios	Group		Entity	
		Current Year (Unaudited)	Previous Year (Audited)	Current Year (Unaudited)	Previous Year (Audited)
	Ratios				
1	EPS	1.56	1.33	1.18	1.31
2	ROE	1.36%	1.13%	1.01%	1.09%
3	ROI	1.00%	0.74%	0.75%	0.72%
4	Return on Total Assets	0.78%	0.59%	0.58%	0.57%
5	Current Ratio	2.21	2.19	2.22	2.23
6	Per Share Total Assets	186.00	212.01	187.29	213.48
7	Net Worth	106.83	109.78	108.22	111.95

c. 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	12,682,679	76,711,663
Sunaulo Agro Farm Pvt.Ltd.	Subsidiaries	14,949,415	51,384,075
Satish Chandra Shrestha	Key Personnel	10,190,000	-
Mausami Shrestha	Key Personnel	8,820,000	-

B. Management Analysis

a. The Company generated a net profit of NPR 17,834,219 on standalone basis and NPR 23,642,371 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.

C. Details Related to Legal Proceedings

a. The Company has filed legal cases against various parties for the recovery of outstanding debts. However, as of date of this report, no lawsuits have been filed against the company.

b. Till date, no case has been filed, or information has been received regarding any violation of prevailing rules or criminal offenses committed by the founders or directors of the company.

c. There is no information received that any case has been filed against the founder or director for committing financial crimes.

D. Analysis of Share Trading of the Company

a. The fluctuations in share trading are guided by the prices and norms determined by the open market. The management's view on share trading is neutral.

b. The maximum, minimum, closing price, total days of trading and number of transactions of shares of Rs. 100 per share of the company during the fourth quarter of the fiscal year 2082-83 are as follows:

4th Quarter 2083 Ashadh 32	Share Trading Price (NRs.)			Total Share Traded - Days and Numbers		
	Maximum Price	Minimum Price	Last Trade Price	Total Days of Transaction	Total No. of Transactions	Total no. of Traded shares
	1,404	800	838	64	26,898	1,741,498

E. 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.

F. 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 12th August, 2026.

G. 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.