

INDEPENDENT AUDITOR'S REPORT ON ANNUAL FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To,
The Board of Directors,
RKB Agro Industries Limited
Raichur.

Qualified Opinion

We have audited the accompanying Statement of Financial Results of RKB Agro Industries Limited ("the Company"), for the quarter and year ended 31st March 2026 (the "Statement") attached herewith, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matters described in the Basis for Qualified Opinion section of our Report, the aforesaid Statement:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard, and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013 ("the Act"), read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), and other accounting principles generally accepted in India, of the Net Profit, Other Comprehensive Income and Other Financial Information for the quarter ended as at 31st March 2026 and Net Profit, Other Comprehensive Income and Other Financial Information for the year ended as at 31st March 2026.

Basis for Qualified Opinion

- 1) We further draw attention to the fact that the Company has not made a provision for interest amounting to ₹1.41 lakhs payable under the Micro, Small and Medium Enterprises Development Act, 2006 (the MSMED Act) on delayed payments to MSME suppliers. As at March 31, 2026, these dues remain outstanding beyond the prescribed time limit, and the interest liability has been computed up to the reporting date. In the absence of this provision, the liabilities and expenses are understated by ₹1.41 lakhs and the profit is correspondingly overstated to that extent.
- 2) The Company has accounted the retirement gratuity on cash basis, as against actuarial valuation basis as envisaged in Ind AS 19 and disclosures required under this standard are not made. Consequential impact on the accounts is not ascertainable.

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor’s Responsibilities for the Audit of the 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 Results 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 qualified opinion on the Financial Results.

Management’s and Board of Directors’ Responsibilities for the Financial Results

These Financial Results have been prepared on the basis of the Annual Financial Statements and have been approved by the Company’s Board of Directors.

The Company’s Management and the Board of Directors is responsible for the preparation and presentation of these Financial Results that give a true and fair view of the Company’s Net Profit/Loss and Other Comprehensive Income and Other Financial Information of the Company in accordance with the recognition and measurement principles laid down in Ind AS prescribed under section 133 of the Act, read with the (Companies Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The Management and Board of Directors of the Company are responsible for 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Financial Results by the Management and the Board of Directors.

In preparing the Financial Results, the Management and the Board of Directors of the Company are responsible for assessing and ability of Company 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 of the Company is also responsible for overseeing the financial reporting process of the Company.



Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole are 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 the SAs specified u/s 143 (10) of the Act will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Results.

As part of audit in accordance with SAs specified u/s 143 (10) of the Act, we exercise professional judgments and maintain professional skepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the 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 omission, 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 through a separate report on the complete set of Financial Statements 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 in the Financial Results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 Financial Results including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements 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 Financial Statements.

We communicate with those charged with governance of the Company 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 Matters:

The Financial Results include the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For DAGLIYA & CO.
CHARTERED ACCOUNTANTS
FIRM REG NO.: -000671S



Chetan Kumar K Jain
Partner

Membership No.: 224048

UDIN: - 26224048KLKGSY8675
PLACE: -BANGALORE
DATE: - 25-06-2026





Subject to Raichur Jurisdiction only

RKB AGRO INDUSTRIES LIMITED

KUSHAL CHAMBERS, M.G. ROAD, RAICHUR - 584 101.

Ref. No. :

Date :

Annexure I - Statement of Assets & Liabilities as at 31.03.2026

(Rs. in Lakhs)

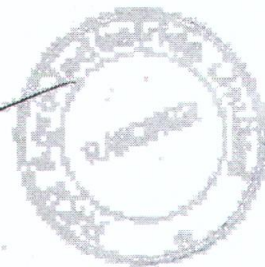
	31.03.2026	31.03.2025
Non Current Assets		
a. Property, Plant & Equipment & Intangible Assets		
Property, Plant & Equipment	2,220.83	2,258.59
Capital Work in Progress	13.27	14.32
b. Deferred Tax Asset	2.17	-
c. Long term loan & advances	-	-
d. Other Non-Current Assets	8.41	9.37
Current Assets		
a. Current Investments	-	-
b. Inventories	613.76	651.21
c. Trade Receivables	1,566.62	1,120.11
d. Cash & Cash equivalents	1.47	-
e. Other Bank Balances	-	1.57
e. Short-term loans & advances	1.27	1.42
f. Other Current Financial Assets	0.43	0.48
f. Current Tax (Assets)	-	-
g. Other Current Assets	792.69	760.79
TOTAL	5,220.92	4,817.86
Equity & Liabilities		
a. Share Capital	750.00	750.00
b. Reserves & Capital	1,712.68	1,655.24
Share Application pending allotments		
Non Current Liabilities		
a. Long term borrowings	60.37	149.82
b. Deferred Tax Liabilities(Net)	-	25.52
c. Other long term liabilities	-	-
d. Long term Provisions	-	-
Current Liabilities		
a. Short-term borrowings	1,034.66	1,089.71
b. Trade Payables	1,636.27	1,116.24
c. Other Current liabilities	25.98	29.43
d. Short-term Provisions	0.96	1.90
TOTAL	5,220.92	4,817.86

Place: Raichur

Date: 25.06.2026

By order of the Board
For RKB Agro Industries Limited


S.K. BHANDARI
Managing Director

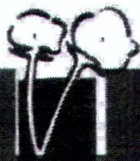


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RKB AGRO INDUSTRIES LIMITED

KUSHAL CHAMBERS, M.G. ROAD, RAICHUR - 584 101.

Ref. No. :

Date :

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

(Rs. in Lakhs)

Sl. No.	PARTICULARS	Audited	Unaudited	Audited	Audited	Audited
		Quarter Ended	Quarter Ended	Quarter Ended	Year ended	Year Ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
1	Net Sales / Income from Operations	2,855.49	3,166.78	2,348.68	8,310.32	7,391.97
2	Other Income	1.92	2.12	3.27	8.72	11.67
3	Expenses					
a.	Cost of Raw material consumed	635.03	1,122.40	399.90	1,840.77	2,083.32
b.	(-) Increase / (+) Decrease in Stock-in-Trade	15.80	71.10	19.67	37.08	548.63
c.	Purchase of Stock-in-Trade	2,094.89	1,797.45	1,822.04	6,002.86	4,421.96
d.	Staff Cost	46.56	7.28	29.91	67.85	61.36
e.	Other Expenditure	-5.25	96.47	22.59	186.58	123.20
f.	Finance Cost	40.12	29.84	36.49	118.83	115.93
g.	Depreciation	7.55	7.53	10.70	30.08	35.79
4	Profit/ (Loss) before extraordinary item	22.71	36.83	10.65	34.99	13.45
a.	Prior Period Income					
b.	Exceptional item - Profit on sale of PPE					21.23
5	Profit before Taxation	22.71	36.83	10.65	34.99	34.68
6	Taxations					
a.	Current Tax	2.39	3.46	3.35	5.53	5.70
b.	Deferred Tax	-24.60	-2.81	-4.27	-27.70	-4.59
c.	Tax adjustments				-0.27	
7	NET PROFIT FOR THE QUARTER / YEAR	44.92	36.18	11.57	57.43	33.57
8	Other Comprehensive Income / (Loss)					
9	Total Comprehensive Income / (Loss) for the period	44.92	36.18	11.57	57.43	33.57
10	Paid up Equity Share Capital (Face value of Rs 10/- each)	750.00	750.00	750.00	750.00	750.00
11	Basic & Diluted EPS for the Year	0.60	0.48	0.15	0.77	0.45
Part 2						
A)	PARTICULARS OF SHAREHOLDINGS					
1	Public Shareholding					
a.	No of Shares	18,82,200.00	18,82,200.00	18,82,200.00	18,82,200.00	18,82,200.00
b.	Percentage of Share holding	25.10	25.10	25.10	25.10	25.10
2	Promoters & Promoters group					
a.	Pledged/Encumbered					
-	Number of Shares					
-	% of Shares(as a % of the total shareholding of Promoters & Promoters group)					
-	% of Shares(as a % of the total share capital of the Company)					
b.	Non-encumbered					
-	Number of Shares	56,17,800.00	56,17,800.00	56,17,800.00	56,17,800.00	56,17,800.00
-	% of Shares(as a % of the total shareholding of Promoters & Promoters group)	100%	100%	100%	100%	100%
-	% of Shares(as a % of the total share capital of the Company)	74.90	74.90	74.90	74.90	74.90



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RKB AGRO INDUSTRIES LIMITED

KUSHAL CHAMBERS, M.G. ROAD, RAICHUR - 584 101.

Ref. No. :

Date :

ANNEXURE II

STATEMENT OF CASH FLOWS

(Rs. in Lakhs)

	For the year ended 31.03.2026	For the year ended 31.03.2025
Cash flow from Operating activities		
Profit Before Tax	35.00	34.68
Adjustments for:		
Depreciation	30.08	35.79
Assets Writtenoff		0.06
Profit on sale of PPE		-21.23
Loss on sale of PPE	5.88	
Interest Expenses	109.17	107.13
Rent Received	(6.92)	(8.00)
Interest Received	(0.49)	(0.77)
	172.72	147.66
Movement in Working capital:		
Increase/(Decrease) in Trade payables	520.04	1,086.55
Increase/(Decrease) in Other Current liabilities	(3.45)	(30.62)
Increase/(Decrease) in Other Financial liabilities		
(Increase)/Decrease in Other Current assets	(31.91)	(491.24)
Increase/(Decrease) in Other Non-Current assets	(0.39)	
Increase/(Decrease) in Short term loans and advances	0.16	8.17
Increase/(Decrease) in Other Bank Balances	1.57	(0.90)
(Increase)/Decrease in Trade receivables	(446.51)	(779.10)
(Increase)/Decrease in Inventory	37.46	548.34
(Increase)/Decrease in Investments		
Cash generated from operations	249.69	488.86
Income Tax paid	(6.22)	(3.80)
Cash flow from Operating activities	243.47	485.06
Cash flow from Investing activities		
Purchase of Fixed assets	(3.56)	(7.44)
Rent Received	7.75	8.00
Sale of Fixed Assets	6.92	26.16
Interest Received	0.54	3.70
Cash flow from Investing activities	11.65	30.42
Cash flow from Financing activities		
Proceeds/(Repayment) of Long Term Borrowings	-89.44	-103.06
Proceeds from/(Repayment of) (Net) Short term Borrowings	-55.04	-323.13
Interest expenses paid	-109.17	(107.13)
Cash flow from Financing activities	-253.65	-533.32
Net increase/(decrease) in Cash and Cash equivalents	1.47	-17.84
Cash and Cash equivalents at the beginning of the year	0.00	17.84
Cash and Cash equivalents at the end of the year	1.47	0.00

Place: Raichur

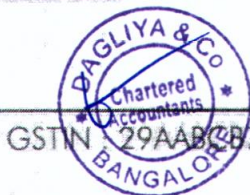
Date: 25.06.2026

By order of the Board
For RKB Agro Industries Limited

[Signature]

S.K.BHANDARI

Managing Director



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KUSHAL CHAMBERS, M.G. ROAD, RAICHUR - 584 101.

Ref. No. :

Date :

B) INVESTORS COMPLAINTS

for the Quarter ended 31.03.2026

Beginning
Nil

Received
Nil

Resolved
Nil

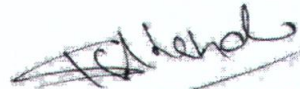
Unresolved
Nil

Notes :

- The above audited financial results for the quarter and year ended 31 March 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on 25.06.2026. The statutory auditors have expressed a qualified opinion.
- The audited financial results are prepared in accordance with the Indian Accounting Standards, as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- The Company is engaged in the business of ginning & pressing and trading in cotton and cotton seeds and all these operations are carried out domestically. In accordance with Ind AS 108 "Operating Segments", whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions and to review the performance based on the operations relating to cotton business only. Hence, has no primary/ secondary reportable segments. The Company has effected Sales to two parties worth Rs. 2423.66 Lakhs which is greater than 10% of the total Sales of the Company for the year.
- The financial results include the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review.
- Figures for the previous year/ quarters are regrouped/ rearranged wherever necessary to conform to the current quarter's classification.

Place: Raichur
Date: 25.06.2026

By order of the Board
For RKB Agro Industries Limited


S.K. BHANDARI
Managing Director

AS PER OUR REPORT ATTACHED

For DAGLIYA & Co
Chartered Accountants
F.R.N 0006715


(CHETAN KUMAR K JAIN)
Partner
M.No.224048



UDIN: 26224048 KLKG5Y8675

Date: 25-06-2026

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