



SIMRAN FARMS LIMITED

CIN: L01222MP1984PLC002627

Reg. Office: 1-B, Vikas Rekha Complex, Tower Square,
Khatiwala Tank, Indore (M.P.)- 452001

Tel No.: 0731-4255900; Fax: 0731-4255949

Email- compliance@simranfarms.com

Website: www.simranfarms.com

SFL/BSE/56/2024-25 Online filing at www.listing.bseindia.com 11th Feb, 2025

To,
The Secretary,
Corporate Relationship Department,
BSE Limited

Phiroze Jeejeebhoy Towers, 'A' wing
Dalal Street,
Mumbai-400001

Subject: Outcome of the Board Meeting held on Tuesday, 11th February, 2025 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: SIMRAN FARMS LIMITED (BSE Scrip Code: 519566; ISIN: INE354D01017)

Dear Sir/Madam,

With reference to the above captioned subject and in continuation to our earlier intimation of Board Meeting filed as on 3rd February, 2025 and as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Board of Directors of the company in their meeting held today, i.e. **Tuesday, 11th February, 2025**, has inter-alia considered & approved the following matters:

1. Un-audited Standalone and Consolidated Financial Results of the Company for the quarter as well as nine months ended 31st December, 2024 along with Limited Review Report thereon.
2. Review and approve policy on Related Party Transactions w.e.f. 11th February, 2025.
3. Other routine businesses with the permission of chair.

Further, copy of aforesaid Un-Audited Financial Result shall also be submitted in XBRL mode within 24 hours from the conclusion of Board Meeting.

The aforesaid Un-Audited Financial Results shall also be uploaded on the website of the Company at www.simranfarms.com and on the website of the Stock Exchange at www.bseindia.com. Further, publication containing a Quick Response code and the details of the webpage where complete financial results of the Company are available will be published in Hindi and English Newspapers with in prescribed time limit.

The above information will also be available on the website of the Company at www.simranfarms.com

The Meeting of the Board of Directors commenced at 04.00 P.M. and concluded at 06.30 P.M.

You are requested to take on record the above said information for your reference and records.

Thanking You.

Yours faithfully,

FOR SIMRAN FARMS LIMITED

CS TANU PARMAR

CS & COMPLIANCE OFFICER

M. NO. A34769

Encl: Copy of Standalone and Consolidated Un-audited Financial Results for the quarter as well as nine Months ended on 31st December, 2024 along with Limited Review Reports thereon.

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UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. In Lakhs except EPS)

S. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Nine Months Ended			Quarter Ended			Nine Months Ended		
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
I	Income from Operations	24511.79	17464.17	12337.81	59616.95	34800.32	48642.35	24511.79	17464.17	12337.81	59616.95	34800.32	48642.35
II	Other Income	37.03	44.67	39.57	137.60	125.37	226.40	37.03	44.67	39.57	137.60	125.37	226.40
III	Total Revenue (I+II)	24548.82	17508.84	12377.38	59754.55	34925.69	48868.75	24548.82	17508.84	12377.38	59754.55	34925.69	48868.75
IV	Expenses												
	(a)Consumption of raw materials consumed	20997.42	14687.54	10491.68	49688.93	28619.28	40096.25	20997.42	14687.54	10491.68	49688.93	28619.28	40096.26
	(b)Changes in Inventories of finished goods												
	(c)Employees' benefits expenses	556.76	507.25	429.04	1525.93	1212.98	1666.82	563.66	514.15	435.95	1546.63	1233.68	1694.42
	(d)Depreciation	45.40	44.74	37.21	134.00	114.85	173.95	47.05	46.39	38.87	138.96	119.82	180.37
	(e)Finance Cost	25.96	9.99	31.22	54.67	143.39	189.41	25.96	10.08	31.21	54.76	143.60	189.63
	(f)Other expenses	2900.48	2211.90	1861.24	7060.40	4805.42	6691.81	2888.42	2200.03	1849.37	7024.23	4769.58	6645.07
	Total Expenses (IV)	24526.02	17461.42	12850.39	58463.93	34895.92	48818.04	24522.51	17458.19	12847.08	58453.51	34885.96	48805.75
V	Profit/(Loss) from Operations before exceptional /prior period items & tax (III-IV)	22.80	47.42	(473.01)	1290.62	29.77	50.71	26.31	50.65	(469.70)	1301.04	39.73	63.00
VI	Exceptional items / Prior period item	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00			
VII	Profit/(Loss) before tax (V-VI)	22.80	47.42	(473.01)	1290.62	29.77	50.71	26.31	50.65	(469.70)	1301.04	39.73	63.00
VIII	Tax expense												
	i) Current tax	8.24	19.25	(123.32)	368.51	21.75	18.82	9.44	20.40	(122.18)	372.11	25.41	23.37
	ii) Deferred tax	1.67	6.60	(9.96)	17.63	(5.46)	0.78	2.78	6.16	(10.39)	18.40	(6.10)	(0.30)
	Total Tax Expenses (VIII)	9.91	25.85	(133.28)	386.14	16.29	19.60	12.22	26.56	(132.57)	390.51	19.31	23.07
IX	Net Profit/ (Loss) for the period from continuing operations (VII-VIII)	12.89	21.57	(339.73)	904.48	13.48	31.11	14.09	24.09	(337.13)	910.53	20.42	39.93
X	Profit/ (Loss) for the period from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XII	Net Profit/ (Loss) for the period from discontinuing operations (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Net Profit/ (Loss) for the period (IX+XII)	12.89	21.57	(339.73)	904.48	13.48	31.11	14.09	24.09	(337.13)	910.53	20.42	39.93
XIV	Other comprehensive income												
	Item that will not be reclassified to profit and loss i.e. Remeasurement of defined benefit plans.	0.00	0.00	0.00	0.00	0.00	(17.78)	0.00	0.00	0.00	0.00	0.00	(17.78)
	Less: Income Tax relating to Item that will not be reclassified to profit and loss i.e. Remeasurement of defined benefit plans.	0.00	0.00	0.00	0.00	0.00	(4.62)	0.00	0.00	0.00	0.00	0.00	(4.62)
	Other Comprehensive Income (XIV)	0.00	0.00	0.00	0.00	0.00	(13.16)	0.00	0.00	0.00	0.00	0.00	(13.16)
XV	Total comprehensive income for the period (XIII+XIV)	12.89	21.57	(339.73)	904.48	13.48	17.95	14.09	24.09	(337.13)	910.53	20.42	26.77
XVI	Non controlling interest	0.00	0.00	0.00	0.00	0.00	0.00	0.47	0.44	0.45	1.31	1.20	1.53
XVII	Total comprehensive income for the period (XV-XVI)	12.89	21.57	(339.73)	904.48	13.48	17.95	13.62	23.65	(337.58)	909.22	19.22	25.24
XVIII	Paid up Equity Share Capital (Face Value of the Shares of Rs. 10/- each)	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17	379.17
XIX	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year						2657.35						2732.34
XX	Earnings Per Share (EPS) (Face Value of Rs. 10/- each)												
	Basic	0.34	0.57	(8.96)	23.85	0.36	0.82	0.36	0.62	(8.90)	23.98	0.51	1.01
	Diluted	0.31	0.57	(8.96)	23.19	0.36	0.82	0.33	0.62	(8.90)	23.31	0.51	1.01



Note:

1. The above unaudited results for the Quarter and Half year ended December 31, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 11/02/2025. The above results have been reviewed by statutory Auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company's Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
2. The above consolidated financial statement includes the financial figures of subsidiary Company i.e. Puregene Biotech Limited.
3. The Company has been primarily engaged in Poultry Breeding & Farming activities only. As such there is no identifiable operating segment, hence there is nothing to disclose under IND AS - 108 'Operating Segment'.
4. The aforesaid unaudited financial results will be uploaded on the Company's website www.simranfarms.com and will also be available on the website of the BSE Limited www.bseindia.com for the benefit of shareholders and investors.
5. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
6. Previous year figures are regrouped/reclassified to conform the current year's presentation.

Place : INDORE

Date : 11th February, 2025



For Simran Farms Limited

Harender

H.S. Bhatia
Managing Director
DIN- 00509426



KHANDELWAL KAKANI & COMPANY

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone Unaudited Quarterly and year to date Financial Results of the Company pursuant to regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

TO
THE BOARD OF DIRECTORS OF
SIMRAN FARMS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **SIMRAN FARMS LIMITED** (the "Company"), for the quarter ended 31st December 2024 and year to date results for the period 1st April 2024 to 31st December 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Khandelwal Kakani & Co.
Chartered Accountants
(Firm's Registration No. 001311C)



CA V.K. Khandelwal
Partner

Membership No. 070546

Place: Indore

Date: February 11th, 2025

UDIN: 25070546BMJLJB7950

Branches : • INDORE • RATLAM • MANDSAUR • BHOPAL • MUMBAI

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KHANDELWAL KAKANI & COMPANY

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Consolidated Unaudited Quarterly and year to date Financial Results of the Company pursuant to regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

TO
THE BOARD OF DIRECTORS OF
SIMRAN FARMS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **SIMRAN FARMS LIMITED** (the "Company" or "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), for the quarter ended December 31st, 2024 and year to date results for the period 1st April 2024 to 31st December 2024 (the "Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

S.No.	Name of the Company	CIN No.
1	Simran Farms Limited (Holding Company)	L01222MP1984PLC002627
2	Puregene Biotech Limited (Subsidiary Company)	U01222MP1999PLC013303



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5. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results includes the interim financial results of one subsidiary which has also been reviewed by us, whose interim financial results reflect total revenue of Rs. 13.50 and Rs.40.50 Lakhs and total net profit after tax of Rs. 2.74 Lakhs and Rs. 7.58 Lakhs and total comprehensive income of Rs. 2.74 Lakhs and Rs. 7.58 Lakhs for the quarter ended December 31th 2024 and for the period from 1st April 2024 to 31st December 2024, respectively, as considered in the consolidated unaudited financial results.

For Khandelwal Kakani & Co.
Chartered Accountants
(Firm's Registration No. 001311C)



V.K. Khandelwal

CA V.K. Khandelwal
Partner
Membership No. 070546

Place: Indore
Date: February 11th, 2025
UDIN: 25070546BMJLJC6986