Bangalore Fort Farms Limited

Date: 30th May 2025

To,

Bombay Stock Exchange Limited **Floor 25, P J Towers, Dalal Street** **Mumbai – 400001** **BSE Scrip Code: 539120**	**Calcutta Stock Exchange Limited** **Corporate Relationship Dept,** **7, Lyons Range** **Kolkata 700001** **CSE Scrip Code: 012644**

Dear Sir/Madam,

Ref: Compliance with Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
Sub: Outcome of the Board Meeting

Dear Sir / Madam,

Please be informed that the Board of Directors of the Company in its meeting held on 30th May, 2025, inter-alia,

1. approved the Audited Standalone Financial Results for the quarter and year ended on 31st March 2025 along with the Statement of Assets and Liabilities and Statement of Cash Flow. The Statutory Auditors of the company M/s. Amit Ray & Co. have issued Audit Reports with Unmodified Opinion on the Standalone Audited Financial Results of the Company for the quarter and year ended 31st March 2025.

   The copy of the Results along with Statement of Assets and Liabilities, Statement of Cash Flow, Auditors Reports on the Audited Financial Results, and the Declaration with respect to Audit report with unmodified opinion are enclosed.

2. Appointment of Internal Auditor for the Financial Year 2025-26.

3. Appointment of **Mr. MUKESH CHATURVEDI** having **Mem No.: FCS 11063** and **Peer Review Certificate No.: 939/2020** as Secretarial Auditor of the company for Financial Year 2023-24.

The Board meeting commenced at 01:00 P.M. and concluded at 02:30 P.M.

This is for your information and records.

Thanking You,

For Bangalore Fort Farms Limited

MAHENDRA SINGH
Digitally signed by MAHENDRA SINGH
Date: 2025.05.30 14:56:27 +05'30'

MAHENDRA SINGH
Managing Director
DIN: 07692374
Encl: As above

amit ray & co.
CHARTERED ACCOUNTANTS

H/J-17/1, S. L. Sarani, Baguiati
Gautampara, Ashwini Nagar
Kolkata - 700 059
Phone : +91-33-25709112
Mobile : +919903308026
E-mail : amitraykolkata@gmail.com
Website : www.amitrayco.com

Ref. No. .... Date ....

Independent Auditor's Report

To,
The Board of Directors
Bangalore Fort Farms Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Bangalore Fort Farms Limited for the quarter ended 31st March'2025 and the year to date results for the year ended 31st March'2025 ("the Statements"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year- to- date- results:

i. Is presented in accordance with the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in this regard; and
ii. Give a true and fair view of profit and other financial information for the quarter ended 31st March'2025 as well as the year- to- date- results for the period from 1st April'2024 to 31st March'2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act,2013, as amended ("the Act"). Our responsibility under those Standards 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 statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in

Amit Ray & Co. Kolkata Chartered Accountants

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 opinion.

Management's Responsibility for the Financial Results

The Statement has been prepared on the basis of the Annual Financial Statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued there under and the other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility is also including maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statements that give a true & fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Results

Our objective is to obtain reasonable assurance about whether the Statement as a whole is 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 SAs will always detect a material misstatement when it exists, misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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We also:

- Identify and assess the risks of material misstatements for the Statements, 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 omissions, misrepresentations, or the override of internal control.
- Obtained 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 on whether the company has adequate internal financial controls with reference of 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 made by Board of Directors.
- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and based on the audit evidence obtained, whether a materials uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainly exists, we are required to draw attention in out auditors' report to the related disclosers in the financial results or if such disclosers 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, further events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the financial statements represent the under lying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, 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 the charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all the relationships and other matters that may reasonably be though to bear on our independence, and where applicable, related safeguard.

Amit Ray & Co. Kolkata Chartered Accountants

Other Matters

The Statement includes the results for the quarter ended March 31'2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March'2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

On report on the statement is not modified in respect of this matter.

Seal: AMIT RAY & CO. KOLKATA CHARTERED ACCOUNTANTS

For Amit Ray & Co.,

Chartered Accountants
FRN. No. 000483C

S. Bhattacharyya

Srabana Bhattacharyya
Membership No. 062118
Partner

UDIN-25062118BMJHEN1971

Place: Kolkata
Date: 30th May 2025

BANGALORE FORT FARMS LIMITED

CIN:L51101WB1966PLC226442
Regd office: Room No 7B, 7th Floor, Mani Sqaue mall, 164/1, Maniktala Main Road, Kolkata-700 054
e-mail : info@bangalorefortfarms.com; Website : www.bangalorefortfarms.com Ph: 9073933003/04/05

Statement of Audited Financial Results for the Year Ended and Quarter Ended 31st March, 2025

(Amount. In Rs.'000)

		Particulars	Quarter Ended			Year ended	
			31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
			Unaudited			Audited	
I		Revenue from operations	1,27,527	55,019	1,79,995	4,14,111	3,73,405
II		Other income	2,778	1,413	423	7,273	1,278
III		**Total Income (I+II)**	1,30,305	56,433	1,80,418	4,21,384	3,74,683
IV		**Expenses:**					
	a	Purchases of Stock-in-Trade	1,19,096	46,578	1,74,466	3,92,925	3,59,022
	b	Consumption of Raw Materials	-	-	-		-
	c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(1,336)	2,157	(2,316)	(4,641)	(8,853)
	d	Employee benefits expense	1,177	796	819	3,445	2,105
	e	Finance Cost	2,934	1,819	2,368	7,401	5,409
	f	Depreciation and amortization expense	809	883	755	3,396	2,730
	g	Other expenses	4,673	1,945	3,827	13,314	9,481
		Total expenses (IV)	1,27,353	54,177	1,79,919	4,15,841	3,69,894
V		**Profit before exceptional items and tax (III-IV)**	2,952	2,255	499	5,544	4,789
VI		Exceptional items	-	-	-	-	-
VII		**Profit before tax (V-VI)**	2,952	2,255	499	5,544	4,789
VIII		Tax expense:	474	633	209	1,376	1,168
		Deferred Tax Liability (Assets)	(763)		-	(763)	129
		Income Tax for Earlier Years (Net)	57			57	45
		Total Tax Expenses	-231	633	209	670	1,342
IX		**Profit for the year(VII-VIII)**	3,184	1,623	290	4,874	3,447
X		Other Comprehensive income	19	-	13	19	13
XI		Total Comprehensive income (IX-X)	3,203	1,623	302	4,893	3,460
XII		Paid up Equity share capital (Face value Rs.10/- each)	47,994	47,994	47,994	47,994	47,994
XIII		Other Equity			-	-	
XIV		**Earnings per equity share:**					
	a	Basic	0.66	0.34	0.06	1.02	0.72
	b	Diluted	0.66	0.34	0.06	1.02	0.72

NOTES:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 30th May, 2025. The result have been subject to limited reviewed by the Statutory Auditor of the Company.
2. The results of the company have been prepared in accordance with Indian Accounting Standards notified under the companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013 and other recognized Accounting practices and policies to the extent applicable.
3. The Company has single operating segment viz. "Agro product Business" in terms of Ind AS 108.
4. The financial results for the quarter and year ended 31st March 2025, have been prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 "Interim Financial reporting" prescribed under section 133 of Companies Act, 2013.
5. Previous year figures are regrouped and rearranged wherever considered necessary.

For Amit Ray & Co., CAs
FRN - 000483C
Partner
M.No. - 062118

Amit Ray & Co. Kolkata Chartered Accountants

For and on behalf of the Board

Bangalore Fort Farms Limited Kolkata

Mahendra Si
(Managing Dire
DIN : 07692374

Place : Kolkata
Date : - The 30th Day of May, 2025

BANGALORE FORT FARMS LIMITED

Statement of Assets & Liabilities

(Amount In Rs.'000)

	Particulars	As at 31st March 2025	As at 31st March 2024
		Amount (Rs.)	Amount (Rs.)
	ASSETS		
(1)	**Non-current assets**		
	(a) Property , Plant and equipment	37,959	37,663
	(b) Work in Progress	1,593	-
	(c) Deferred Tax Assets (Net)	1,176	413
	(d) Other non-current assets	2	2
		40,730	38,079
(2)	**Current assets**		
	(a) Inventories	45,131	40,490
	(b) Financial assets		
	(i) Trade receivables	34,665	57,980
	(ii) Cash and cash equivalents	1,174	1,751
	(iii) Bank balances other than cash & cash equivalent	158	73
	(iv) Others Financial Assets	143	112
	(c) Loans	94,791	28,173
	(e) Other current assets	6,213	893
		1,82,275	1,29,472
	Total Assets	2,23,005	1,67,551
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	47,994	47,994
	(b) Other Equity	33,935	29,042
		81,929	77,036
	LIABILITIES		
(1)	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	8,958	8,576
	(b) Provisions	301	205
		9,259	8,781
(2)	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	77,409	20,074
	(ii) Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	-	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	47,063	53,935
	(b) Current Asset tax liabilites (net)	-225	183
	(c) Other current liabilities	7,566	7,537
	(d) Provisions	4	5
		1,31,817	81,734
	Total Equity and liabilities	2,23,005	1,67,551

For Amit Ray & Co., CAs
FRN- 000483C
Sudama Bhattacharya
Partner
M.No. - 062118

Amit Ray & Co. * Chartered Accountants * Kolkata

For & on behalf of the Board

Bangalore Fort Farms Limited * Kolkata

M. Singh

Mahendra Singh
Managing Director
DIN : 07692374

Place: Kolkata
Date : - The 30th Day of May, 2025

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BANGALORE FORT FARMS LIMITED

Statement of Cash Flow Statement for the Year ended 31st March, 2025

(Amount In Rs.'000)

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
Cash Flow/from Operating Activities		
Net Profit Before Tax	5,544	4,789
Adjustment for: Non Cash Item		
Less: Discount Received	-166	(802)
Less: Other Income		(31)
Add: Gratuity Expenses	115	80
Less:Interest Income for Other Activity	(6,290)	(420)
Add:Interest Expenses Other Activity	902	890
Add: Provision for Bad and Doubtful Debts	-	-
Add: Depreciation & Amortization	3,396	2,730
Operating Profit before Working Capital Changes	3,500	7,235
- Trade receivables	23,315	(14,570)
- Inventories	(4,641)	(8,853)
- Other Loans & Advances	(71,970)	(1,300)
- Trade and Other Payable	(6,872)	29,960
- Other Payable	26	2,354
Cash Generation from operations before Income Tax	(56,641)	14,827
Less :- Direct Tax Paid	(908)	(890)
Net Cash from Operating Activities(A)	(57,548)	13,936
Cash Flow from Investments Activities		
Purchase of Property Plant and Equipments	(5,340)	(8,932)
Interest Income	6,290	120
Net Cash Used in Investments Activities(B)	950	(8,812)
Cash Flow from Financing Activities		
Short Term borrowing	57,336	(5,765)
Long Term borrowing	382	2,033
Dividend Paid	(795)	-
Interest Paid	(902)	(890)
Net Cash Used in Financing Activities (C)	56,020	(4,622)
Net Increase/ (Decrease) in Cash & Cash equivalent (A+B+C)	(578)	503
Opening Balance of Cash & Cash equivalent	1,751	1,250
Closing Balance of Cash & Cash equivalent	1,174	1,751

Note:-
The above Cash Flow Statement has been prepared under the indirect Method as set out in Ind AS-7 "Statement of Cash Flow"

For Amit Ray & Co., CAs
FRN - 000483C
Sudhan Bhattacharya
Partner
M.No. 062178

Amit Ray & Co. Chartered Accountants Kolkata

Place: Kolkata
Date : - The 30th Day of May, 2025

For and on behalf of the Board

Bangalore Fort Farms Limited Kolkata

M. Singh
Mahendra Singh
Managing Director
DIN : 07692374

Annexure-I

Declaration with respect to Audit report with unmodified opinion to the Audited Financial Results for the financial year ended March 31, 2025

We hereby declare that Audited Financial Results for the financial year ended March 31, 2025, which have been approved by the Board of Directors of the Company at the meeting held on May 30, 2025, the Statutory Auditors have expressed an unmodified opinion(s) in their Audit Report.

The declaration is made in pursuant to Regulation 33 (3) (d) of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

For Bangalore Fort Farms Limited

MAHENDRA SINGH
Digitally signed by MAHENDRA SINGH
Date: 2025.05.30 14:58:15 +05'30'

MAHENDRA SINGH
Managing Director
DIN: 07692374

Bangalore Fort Farms Limited

Annexure-II

Format of the initial disclosure to be made by an entity identified as a Large Corporate.

Sl. No.	**Particulars**	**Details**
1.	Name of the company	Bangalore Fort Farms Limited
2.	BSE Scrip Code	539120
3.	CIN	L51101WB1966PLC226442
4.	Financial Year	1st April 2024 to 31st March 2025
5.	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	Not Applicable
6.	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	Not Applicable
7.	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/ support built in	Not Applicable
8.	Incremental borrowing done during the year (qualified borrowings) (Rs. in Crores)	Not Applicable
9.	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	Not Applicable
10.	Name of stock exchange in which the fine shall be paid, in case of shortfall in the required borrowing under the framework	Not Applicable

We confirm that we are not a Large Corporate as per the applicability criteria given under the SEBI Circular No. SEBI/HO/DDHS/DDHS-POD1/P/CIR/2023/172 dated 19" October 2023 read with Chapter XII of updated SEBI Operational Circular dated 13'" April 2022, as amended.

The above disclosure shall be taken on record as an enclosure to the Audited Financial Results for the financial year ended 31st March 2025.

For Bangalore Fort Farms Limited

MAHENDRA SINGH Digitally signed by MAHENDRA SINGH Date: 2025.05.30 14:59:18 +05'30'

MAHENDRA SINGH
Managing Director
DIN: 07692374