

IFB Agro Industries Limited

Plot No. : IND-5, Sector -1
East Kolkata Township, Kolkata - 700 107
Phone : 033-39849675
Website : www.ifbagro.in
E-mail : complianceifbagro@ifbglobal.com
CIN : L01409WB1982PLC034590

30th January, 2026

The Manager,
National Stock Exchange of India Ltd.
Listing Department
Exchange Plaza, 5th floor
Plot No. C/1, G. Block
Bandra Kurla Complex, Bandra (E)
Mumbai - 400 051
Symbol: IFBAGRO

The Secretary,
BSE Limited.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001
Scrip Code: 507438

Dear Sir,

Sub: Disclosure under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

The Board of Directors of the Company in its meeting held on 30th January, 2026 has adopted and taken on record the Unaudited Financial Results (Standalone & Consolidated) along with the Segment Revenue, Results, Assets and Liabilities, of the Company for the Quarter and nine months ended December 31, 2025, a copy of which is enclosed in compliance to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please also find enclosed Reports from the Statutory Auditors of the Company on the Unaudited Financial Results (Standalone and Consolidated) for the Quarter and nine months ended December 31, 2025. The Auditors have issued the said Reports with Unmodified Opinion.

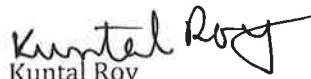
Necessary arrangement has been made for publication of the said results in SEBI prescribed format in the newspapers.

The meeting commenced at 12.00 Noon and concluded at 4:30 p.m.

This is for your kind information and records.

Thanking you,

Yours faithfully
For IFB AGRO INDUSTRIES LIMITED


Kuntal Roy
COMPANY SECRETARY

Independent Auditor's Review Report on unaudited standalone financial results of IFB Agro Industries Limited for the quarter and year-to-date ended December 31, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of IFB Agro Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of IFB Agro Industries Limited (hereinafter referred to as 'the Company') for the quarter ended December 31, 2025 and the year to date results for the period from April 01, 2025 to December 31, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons 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 Act 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants

Legal Firm Registration No. 105047WBWB0118

Vikram Dhanania
Partner
Membership No. 060568
UDIN: 26060568OMUYFV9346



Place: Kolkata
Date: January 30, 2026

IFB AGRO INDUSTRIES LIMITED
 Regd. Office: Plot No. IND -5, Sector-1
 East Kolkata Township, Kolkata 700107
 E-mail : compliance@ifbagro@ifbglobal.com
 Website : www.ifbagro.in, Ph : 033 3984 9652
 CIN : L01409WB1982PLC034590

Statement of unaudited standalone financial results for the quarter and nine months ended 31 December 2025

(₹ in lakhs)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	47,086	53,288	41,964	1,41,947	1,18,392	1,53,849
2	Other income	435	456	510	1,641	1,373	1,863
3	Total Income (1+2)	47,521	53,744	42,474	1,43,588	1,19,765	1,55,712
4	Expenses :						
	a) Cost of materials consumed	19,633	24,627	16,250	61,426	47,429	58,237
	b) Purchases of stock-in-trade	2,028	4,777	2,736	15,176	12,882	16,317
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	1,222	(1,437)	1,944	(5,366)	(391)	866
	d) Excise duty on sale of goods	12,913	13,090	12,467	38,298	35,693	47,927
	e) Employee benefits expense	2,123	1,756	1,470	5,375	4,369	5,471
	f) Finance costs	151	122	25	287	82	98
	g) Depreciation and amortisation expense	1,100	846	484	2,367	1,421	1,908
	h) Other expenses	7,257	6,660	5,685	19,018	15,392	20,970
	Total Expenses (4)	46,427	50,441	41,061	1,36,581	1,16,877	1,51,794
5	Profit before tax (3-4)	1,094	3,303	1,413	7,007	2,888	3,918
6	Tax expenses						
	a) Current tax	437	963	236	2,117	497	950
	b) Deferred tax	(180)	(39)	(27)	(145)	7	421
7	Profit for the period/ year (5-6)	837	2,379	1,204	5,035	2,384	2,547
8	Other comprehensive income:						
	(i) Items that will not be reclassified to profit or loss						
	- Changes in fair value of equity instruments	(192)	220	153	398	675	4,398
	- Remeasurements of post-employment benefit obligations						92
	(ii) Income tax relating to items that will not be reclassified to profit or loss	28	(34)	(48)	(60)	(109)	(1,062)
9	Total Comprehensive Income for the period/ year (7+8)	673	2,565	1,309	5,373	2,950	5,975
10	Paid-up Equity Share Capital (face value of ₹ 10 each, fully paid up)	937	937	937	937	937	937
11	Other equity						60,347
12	Earnings per equity share (Face value of ₹ 10 each): #						
	(a) Basic (₹)	8.93	25.40	12.85	53.75	25.45	27.19
	(b) Diluted (₹)	8.93	25.40	12.85	53.75	25.45	27.19

Figures for quarter and nine months are not annualised.



Standalone Segment wise Revenue, Results, Assets and Liabilities for the quarter and nine months ended 31 December 2025						
(₹ in lakhs)						
Sr. No.	Particulars	Quarter ended			Nine months ended	
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue					
	a) Spirit, spirituous beverages and allied products	29,328	30,955	30,713	89,066	84,386
	b) Marine (*)	17,783	22,401	11,320	53,027	34,303
	Total	47,111	53,356	42,033	1,42,093	1,18,689
	Less : Inter segment revenue	(25)	(68)	(69)	(146)	(297)
	Revenue from operations	47,086	53,288	41,964	1,41,947	1,18,392
2	Segment results					
	a) Spirit, spirituous beverages and allied products	2,585	3,403	2,170	8,675	5,549
	b) Marine (*)	(745)	238	(770)	(495)	(2,251)
	Total	1,840	3,641	1,400	8,180	3,298
	Less: i) Finance cost	(151)	(122)	(25)	(287)	(82)
	ii) Other Un-allocable expenditure (net) #	(595)	(216)	38	(886)	(328)
	Total profit before tax	1,094	3,303	1,413	7,007	2,888
3	Segment assets					
	a) Spirit, spirituous beverages and allied products	26,768	30,813	25,685	26,768	25,685
	b) Marine (*)	32,837	36,422	14,457	32,837	14,457
	c) Unallocated	30,240	27,207	28,768	30,240	28,768
	Total	89,845	94,442	68,910	89,845	68,910
4	Segment liabilities					
	a) Spirit, spirituous beverages and allied products	4,933	5,078	5,312	4,933	5,312
	b) Marine (*)	7,185	12,294	3,344	7,185	3,344
	c) Unallocated	11,071	11,086	1,995	11,071	1,995
	Total	23,189	28,458	10,651	23,189	10,651
	* Refer to note 4.					
	# Includes Statutory impact of new labour codes as disclosed in note 6.					



Notes:

1. These unaudited standalone financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 and have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 January 2026.
2. The Statutory Auditors of the Company have carried out a limited review of the results for the quarter and nine months ended 31 December 2025 and expressed an unmodified conclusion thereon.
3. Due to seasonal nature of Marine business, the results of the current quarter are not strictly comparable to those of corresponding previous quarter.
4. With effect from 01 August 2025, the Company has acquired the commercial compound shrimp feed and freshwater fish feed business undertaking in India (including the manufacturing facilities located at Vijayawada & Rajahmundry, Andhra Pradesh) from Cargill India Private Limited, as a going concern on a slump sale basis, vide the Business Transfer Agreement dated 30 May 2025. The aforesaid acquisition is being provisionally accounted for using the acquisition method in accordance with the principles of Ind AS 103 - Business Combination. Consequently, the results of current quarter/ period are not comparable with the previous/corresponding previous quarter/ period.
5. The Board of Directors of the Company at its meeting dated 11 November 2024 had approved the proposal to close its wholly owned subsidiary, IFB Agro Marine FZE, UAE. The necessary formalities in this regard have now been concluded and the said entity was closed during the previous quarter.
6. On 21 November 2025, the Government of India notified the four labour codes - The Code on Wages 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes', consolidating 29 existing labour laws. The Ministry of Labour and Employment has published draft Central Rules and FAQs to facilitate the assessment of the financial impact arising from the regulatory changes. Accordingly, the Company, considering best available information, has made a preliminary assessment and accounted for the incremental impact under 'Employee benefits expenses' in the Statement of Profit and Loss during the quarter and nine months ended 31 December 2025. The Government is in the process of notifying related Central / State rules to the New Labour Codes and the consequent impact of these will be evaluated and accounted for, as needed, in accordance with applicable accounting standards in the period in which they are notified.
7. The unaudited standalone financial results of the Company for the quarter and nine months ended 31 December 2025 are available on the Company's website www.ifbagro.in and at www.nseindia.com and www.bseindia.com

By order of the Board of Directors

Arup Kumar Banerjee
Executive Vice Chairman
DIN: 00336225

Place: Kolkata
Date: 30 January 2026



Independent Auditor's Review Report on unaudited consolidated financial results of IFB Agro Industries Limited for the quarter and year-to-date ended December 31, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of IFB Agro Industries Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of IFB Agro Industries Limited (hereinafter referred to as 'the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended December 31, 2025 and the year to date results for the period from April 01, 2025 to December 31, 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons 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 Act 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 Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No.	Name of the Entity	Relationship with the Holding Company
1.	IFB Agro Marine FZE	Subsidiary (liquidated with effect from September 25, 2025)
2.	IFB Agro Holding Pte. Ltd.	Subsidiary
3.	IFB Vietnam Company Ltd.	Step-down Subsidiary

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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Registered Office: 602, Raheja Titanium, Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India
 Tel: +91 22 6974 0200 | LLPIN: ACT-3789

Ahmedabad | Bengaluru | Chandigarh | Chennai | Coimbatore | Goa | Gurugram | Hyderabad | Kochi | Mumbai | Pune www.mskalp.com



MSKA & Associates LLP

(Formerly known as M S K A & Associates)
Chartered Accountants

Independent Auditor's Review Report on unaudited consolidated financial results of IFB Agro Industries Limited for the quarter and year-to-date ended December 31, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (cont'd)

6. The Statement includes the financial results of two subsidiaries and one step-down subsidiary which have not been reviewed by their auditors, whose interim financial results reflects total income of Nil and ₹ 28 lakhs, total net loss after tax of ₹ 111 lakhs and ₹ 325 lakhs and total comprehensive loss of ₹ 111 lakhs and ₹ 325 lakhs, respectively, for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, as considered in the Statement. These financial results have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such management prepared unaudited interim financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Further, these subsidiaries are located outside India whose financial results have been prepared in accordance with the accounting principles generally accepted in their respective countries. The Holding Company's Management has converted the financial results of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India.

We have reviewed these conversion adjustments made by the Holding Company's Management. Our conclusion on the Statement, in so far as it relates to the financial results of such subsidiaries, located outside India, is based on our reliance on the financial results certified by the management and the conversion adjustments prepared by the Management of the Holding Company and reviewed by us.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial results certified by the management.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants

ICAI Firm Registration No. 105047W/W101187

Vikram Dhanania
Partner
Membership No. 060568
UDIN: 26060568ICFODB2800



Place: Kolkata
Date: January 30, 2026

IFB AGRO INDUSTRIES LIMITED
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Statement of unaudited consolidated financial results for the quarter and nine months ended 31 December 2025

(₹ in lakhs)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31 December 2025 (Unaudited)	30 September 2025 (Unaudited)	31 December 2024 (Unaudited)	31 December 2025 (Unaudited)	31 December 2024 (Unaudited)	31 March 2025 (Audited)
1	Revenue from operations	47,086	53,288	41,964	1,41,947	1,18,392	1,53,849
2	Other income	435	451	525	1,652	1,424	1,934
3	Total Income (1+2)	47,521	53,739	42,489	1,43,599	1,19,816	1,55,783
4	Expenses						
a)	Cost of materials consumed	19,633	24,627	16,250	61,426	47,429	58,237
b)	Purchases of stock-in-trade	2,028	4,777	2,736	15,176	12,882	16,317
c)	Changes in inventories of finished goods, stock-in-trade and work-in-progress	1,218	(1,437)	1,944	(5,370)	(391)	866
d)	Excise duty on sale of goods	12,913	13,090	12,467	38,298	35,693	47,927
e)	Employee benefits expense	2,165	1,795	1,512	5,505	4,506	5,696
f)	Finance costs	158	127	25	302	82	98
g)	Depreciation and amortisation expense	1,111	861	485	2,394	1,422	1,910
h)	Other expenses	7,308	6,705	5,733	19,178	15,518	21,127
	Total Expenses	46,534	50,545	41,152	1,36,909	1,17,141	1,52,178
5	Profit before tax (3-4)	987	3,194	1,337	6,690	2,675	3,605
6	Tax expenses						
a)	Current tax	437	963	236	2,117	497	950
b)	Deferred tax	(180)	(39)	(27)	(145)	7	421
7	Profit for the period/ year (5-6)	730	2,270	1,128	4,718	2,171	2,234
8	Other comprehensive income:						
(i)	Items that will not be reclassified to profit or loss						
	Changes in fair value of equity instruments	(192)	220	153	398	675	4,398
	Remeasurement of post-employment benefit obligations	-	-	-	-	-	92
	Tax relating to these items	28	(34)	(48)	(60)	(109)	(1,062)
(ii)	Items that will be reclassified to profit or loss						
	Exchange difference in translating the financial statement of foreign operations	(4)	27	4	20	4	(5)
9	Total Comprehensive Income for the period/ year (7+8)	562	2,483	1,237	5,076	2,741	5,657
10	Paid-up Equity Share Capital (face value of ₹ 10 each, fully paid up)	937	937	937	937	937	937
11	Other equity						59,999
12	Earnings per equity share (Face value of ₹ 10 each): #						
	(a) Basic (₹)	7.79	24.23	12.05	50.36	23.18	23.85
	(b) Diluted (₹)	7.79	24.23	12.05	50.36	23.18	23.85

Figures for quarter and nine months are not annualised.



Consolidated Segment wise Revenue, Results, Assets and Liabilities for the quarter and nine months ended 31 December 2025 (₹ in lakhs)							
Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended 31 March 2025
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue						
	a) Spirit, spirituous beverages and allied products	29,327	30,955	30,713	89,066	84,386	1,12,271
	b) Marine (*)	17,784	22,401	11,320	53,027	34,303	41,931
	Total	47,111	53,356	42,033	1,42,093	1,18,689	1,54,202
	Less : Inter segment revenue	(25)	(68)	(69)	(146)	(297)	(353)
	Revenue from operations	47,086	53,288	41,964	1,41,947	1,18,392	1,53,849
2	Segment results						
	a) Spirit, spirituous beverages and allied products	2,585	3,403	2,170	8,675	5,549	7,394
	b) Marine (*)	(845)	134	(846)	(797)	(2,464)	(3,344)
	Total	1,740	3,537	1,324	7,878	3,085	4,050
	Less: i) Finance cost	(158)	(127)	(25)	(302)	(82)	(98)
	ii) Other Un-allocable expenditure (net)##	(595)	(216)	38	(886)	(328)	(347)
	Total profit before tax	987	3,194	1,337	6,690	2,675	3,605
3	Segment assets						
	a) Spirit, spirituous beverages and allied products	26,768	30,813	25,685	26,768	25,685	26,304
	b) Marine (*)	32,557	36,150	14,266	32,557	14,266	10,927
	c) Unallocated	30,240	27,207	28,768	30,240	28,768	34,507
	Total	89,565	94,169	68,719	89,565	68,719	71,738
4	Segment liabilities						
	a) Spirit, spirituous beverages and allied products	4,933	5,078	5,312	4,933	5,312	5,737
	b) Marine (*)	7,549	12,555	3,379	7,549	3,379	1,762
	c) Unallocated	11,071	11,086	2,008	11,071	2,008	3,303
	Total	23,553	28,719	10,699	23,553	10,699	10,802
	* Refer to note 4.						
	## Includes Statutory impact of new labour codes as disclosed in note 6.						

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Notes:

1. These unaudited consolidated financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 and have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings on 30 January 2026.
2. The Statutory Auditors of the Holding Company have carried out a limited review of the results for the quarter and nine months ended 31 December 2025 and expressed an unmodified conclusion thereon.
3. Due to seasonal nature of Marine business, the results of the current quarter are not strictly comparable to those of corresponding previous quarter.
4. With effect from 01 August 2025, the Holding Company has acquired the commercial compound shrimp feed and freshwater fish feed business undertaking in India (including the manufacturing facilities located at Vijayawada & Rajahmundry, Andhra Pradesh) from Cargill India Private Limited, as a going concern on a lump sum basis, vide the Business Transfer Agreement dated 30 May 2025. The aforesaid acquisition is being provisionally accounted for using the acquisition method in accordance with the principles of Ind AS 103 - Business Combination. Consequently, the results of current quarter/ period are not comparable with the previous/corresponding previous quarter/ period.
5. The Board of Directors of the Holding Company at its meeting dated 11 November 2024 had approved the proposal to close its wholly owned subsidiary, IFB Agro Marine FZE, UAE. The necessary formalities in this regard have now been concluded and the said entity was closed during the previous quarter.
6. On 21 November 2025, the Government of India notified the four labour codes - The Code on Wages 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes', consolidating 29 existing labour laws. The Ministry of Labour and Employment has published draft Central Rules and FAQs to facilitate the assessment of the financial impact arising from the regulatory changes. Accordingly, the Holding Company, considering best available information, has made a preliminary assessment and accounted for the incremental impact under 'Employee benefits expenses' in the Statement of Profit and Loss during the quarter and nine months ended 31 December 2025. The Government is in the process of notifying related Central / State rules to the New Labour Codes and the consequent impact of these will be evaluated and accounted for, as needed, in accordance with applicable accounting standards in the period in which they are notified.
7. The unaudited consolidated financial results of the Group for the quarter and nine months ended 31 December 2025 are available on the Holding Company's website www.ifbagro.in and at www.nseindia.com and www.bseindia.com

By order of the Board of Directors

Arup Kumar Banerjee
Executive Vice Chairman
DIN: 00336225

Place: Kolkata
Date: 30 January 2026

