



Date: 4th May, 2026

To,
The Manager,
BSE SME Platform
Department of Corporate Services
25th Floor, P.J. Towers, Dalal Street
Fort, Mumbai - 400 001

BSE Scrip Code: 544105

Reference: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')

Sub: Outcome of Board Meeting under Regulation 30 of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 read with Schedule III and other applicable provisions of the SEBI Listing Regulations, we hereby inform you that the Board of Directors of the Company at their meeting held today i.e., Monday, May 04, 2026, has inter alia, approved:

1. Audited Standalone Financial Results of the Company for the half year & financial year ended March 31, 2026;
2. Appointment of Mr. Ankit Manilal Gala as an Internal Auditor of the Company for F.Y. 2026-27.
3. Recommended Dividend @ 2.5 % (Rs.0.25 /- per equity share) for the financial year 2025-26 subject to approval of shareholders at the ensuing Annual General Meeting of Company;

Accordingly, we are enclosing herewith the following:

1. Audited Standalone Financial Results of the Company for half year & financial year ended March 31, 2026.
2. Auditor's Report on Audited Standalone financial Results for the half year & financial year ended March 31, 2026 of the Company issued by the Statutory Auditors, **M/s. Kailash Chand Jain & Co., Chartered Accountants.**
3. Further, pursuant to Reg 33(3)(d) of the Listing Obligations, declaration with respect to the Audit Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the Half-Year and Year ended March 31, 2026 has also been enclosed herewith.

HARSHDEEP HORTICO LIMITED

CIN : L26994MH2022PLC396421

Redg. Office: Building No. 01, Gala NO. 1 to 4 (Part),
Shree Sai Logistics, Survey No. 18/2 P, 17/2A, 17/2 A, 17/B Part,
Village Elkunde, Bhiwandi Thane - 421302, Maharashtra
Mob : 7506334491/94 Email : info@harshdeepindia.com



HARSHDEEP

The additional details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with SEBI Circular HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 are enclosed as **Annexure – I**.

The Meeting of the Board of Directors of the Company commenced at 11: 35 A.M. IST and concluded at 12:05 P.M.IST.

We request you to kindly take the above information on record.

Thanking You,

FOR HARSHDEEP HORTICO LIMITED

HITESH CHUNILAL SHAH
MANAGING DIRECTOR
DIN: 09843633

HARSHDEEP HORTICO LIMITED

CIN : L26994MH2022PLC396421

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Annexure - I

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated January 30, 2026 for Appointment of Mr. Ankit Manilal Gala as an Internal Auditor of the Company for F.Y. 2026-27:

Sr. No.	Particulars	Details
1.	Reason for change viz. Appointment resignation, removal, death or otherwise;	Appointment of Mr. Ankit Manilal Gala as an Internal Auditor of the Company for F.Y. 2026-27.
2.	Date of appointment (as applicable) & term of appointment	04 th May, 2026 as an Internal Auditor of Company for the F.Y. 2026-2027.
3.	Brief profile (in case of appointment);	Mr. Ankit Manilal Gala, He has more than 15 years experience in accounting and Finance. He Graduate in commerce and Cleared IPCC Examination from of Chartered Accountants of India.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not applicable

FOR HARSHDEEP HORTICO LIMITED

**HITESH CHUNILAL SHAH
MANAGING DIRECTOR
DIN: 09843633**

HARSHDEEP HORTICO LIMITED

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KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

Phone : 022-22009131
022-22005373
022-22065373

EDENA, 1st Floor,
97, Maharshi Karve Road,
Near Income Tax Office,
Mumbai - 400 020.
e-mail : mail@kcjainco.com

INDEPENDENT AUDITOR'S REPORT

To,
The Board of Directors,
Harshdeep Hortico Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of **Harshdeep Hortico Limited**, (the "Company"), for the half year and year ended March 31, 2026 which comprise of the standalone statement of assets and liabilities as at March 31, 2026, the standalone Statement of Profit and Loss and the standalone Statement of cash flows for the year ended, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- are presented in accordance with the requirements of the Listing Regulations in this regard; and
- give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting standards and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit and cash flows for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 standalone 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.



Management's Responsibility for the Standalone Financial Results

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Companies Act, 2013 with respect to the preparation of these standalone financial results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act read with relevant rules thereunder. This responsibility also includes 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 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 Financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, management is 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 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone 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 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 these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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 omissions, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 Director's 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 Company's ability to continue as a going concern. 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 standalone 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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 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.

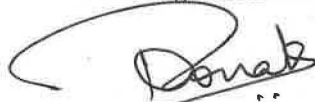
Other Matters

The statement includes the standalone Financial results for the half year ended March 31, 2026 being the balancing figure between the figures in respect of full financial year ended March 31, 2026 and the published year-to-date figures up to the half year ended September 30, 2025, which were subjected to limited review by us, as required under the Listing Regulations.

For Kailash Chand Jain & Co.

Chartered Accountants

Firm Registration Number: 112318W



Ronak Visaria

Partner

Membership No.: 159973

Place: Mumbai

Date: May 04, 2026

UDIN:

26159973 T0JSAS9003





HARSHDEEP

Statement of Audited Standalone Assets and Liabilities as at March 31, 2026

(Rs. In Lakhs)

Particulars	As at	As At
	March 31, 2026	March 31, 2025
	Audited	Audited
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share Capital	1,609.41	1,609.41
(b) Reserves and Surplus	4,384.72	3,132.60
	5,994.13	4,742.01
2 Non Current liabilities		
(a) Long Term Borrowing	193.01	-
(b) Other Long Term Liabilities	-	-
(c) Long Term Provisions	30.51	18.12
	223.52	18.12
3 Current liabilities		
(a) Trade Payables		
(i) Dues of micro and small enterprises	298.73	-
(ii) Dues of Other than micro and small enterprises	344.71	376.75
(b) Other Current Liabilities	784.84	298.34
(c) Short Term Provisions	254.24	181.43
(d) Short Term Borrowings	192.48	-
	1,875.00	856.52
TOTAL EQUITY AND LIABILITIES	8,092.65	5,616.65
B ASSETS		
1 Non Current assets		
(a) Property Plant and Equipment		
(i) Property Plant and Equipment	1,738.02	1,236.40
(ii) Intangible Assets	-	-
(iii) Capital Work In Progress	-	-
(iv) Intangible Assets under Development	-	-
(b) Long Term Loans & Advances	139.38	141.05
(c) Deferred Tax Assets	17.53	27.98
	1,894.93	1,405.43
2 Current assets		
(a) Inventories	3,821.12	2,356.07
(b) Cash and Cash Equivalents	96.66	220.92
(c) Trade Receivables	1,994.32	1,315.97
(d) Short Term Loans and Advances	6.62	7.50
(e) Other Current Assets	279.00	310.76
	6,197.72	4,211.22
TOTAL ASSETS	8,092.65	5,616.65

For and on behalf of the Board of Directors of
Harshdeep Hortico Limited

HITESH CHUNILAL SHAH
Director

Managing Director

DIN: 09843633

Place: Thane

Date: May 04, 2026

Director



HARSHDEEP HORTICO LIMITED

CIN : L26994MH2022PLC396421

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HARSHDEEP

Statement of Audited Standalone Financial Results for the Half Year ended and year ended March 31, 2026

(Rs. In Lakhs)

Particulars	For the half year ended			For the year ended	
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
1 Income					
(a) Revenue from operations	3,606.71	3,264.19	3,145.23	6,870.90	5,626.76
(b) Other income	3.56	-	6.37	3.56	15.18
Total Income	3,610.27	3,264.19	3,151.60	6,874.46	5,641.94
2 Expenses					
(a) Cost of Material Consumed	2,647.24	2,516.34	2,179.44	5,163.58	4,169.88
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(822.66)	(713.14)	(548.21)	(1,535.80)	(1,127.83)
(c) Employee benefits expense	302.91	272.83	252.90	575.74	474.50
(d) Finance cost	22.59	10.57	-	33.16	-
(e) Depreciation and Amortization	193.98	146.38	269.96	340.37	355.05
(f) Other Expenses	349.99	343.08	366.78	693.07	629.52
Total Expenses	2,694.05	2,576.06	2,520.87	5,270.12	4,501.12
3 Profit / (Loss) before Exceptional items and tax (1-2)	916.22	688.13	630.73	1,604.34	1,140.82
4 Exceptional items	-	-	-	-	-
5 Profit before extraordinary items and tax (3+4)	916.22	688.13	630.73	1,604.34	1,140.82
6 Extraordinary items	-	-	-	-	-
7 Profit / (Loss) before tax (5+6)	916.22	688.13	630.73	1,604.34	1,140.82
8 Tax expense:					
Current tax expense	173.50	120.76	108.24	294.27	195.76
Short / (Excess) Provision for Tax for earlier years	47.48	-	-	47.48	-
Deferred Tax Liability/(Asset)	13.26	(2.81)	(25.02)	10.46	(25.02)
Total Tax expenses	234.24	117.95	83.22	352.21	170.74
9 Profit / (Loss) from continuing operations (7+8)	681.98	570.18	547.51	1,252.13	970.08
10 Earnings per share (of Rs.10/- each):					
(a) Basic	4.24	3.54	3.40	7.78	6.03
(b) Diluted	4.24	3.54	3.40	7.78	6.03

As per our report of even date

For and on behalf of the Board of Directors of
For HARSHDEEP HORTICO LIMITED

HITESH CHUNILAL SHAH

Director

DIN: 09843633

Place: Thane

Date: May 04, 2026



HARSHDEEP HORTICO LIMITED

CIN : L26994MH2022PLC396421

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HARSHDEEP

Statement of Audited Standalone Cash Flows for the Year ended March 31, 2026

(Rs. In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax and before Extra ordinary Items :	1,604.33	1,140.81
Add :- Adjustment for Non Cash Items		
Depreciation	340.37	355.05
Gratuity Expense	13.41	11.53
Preliminary Expenses	49.74	-
Provision for Doubtful Debts	25.00	-
Interest paid	26.87	-
Less :- Non Operating Income		
Interest Received	-	(14.26)
Profit on Sale of Fixed Assets	(3.56)	-
Profit on Sale of Investment	-	(0.15)
	2,056.16	1,492.98
Changes in Working Capital:-		
(Increase)/ Decrease in Loans & Advances	0.88	(7.50)
(Increase)/ Decrease in Inventory	(1,465.05)	(1,155.64)
(Increase)/ Decrease in Trade Receivables	(703.35)	(214.05)
(Increase)/ Decrease in Other Current Assets	(17.99)	468.51
Increase/ (Decrease) in Current Liabilities & Provisions	485.16	118.25
Increase/ (Decrease) in Trade Payables	266.70	(14.54)
Before extraordinary & exceptional items	622.51	688.01
Exceptional Items :		
Add: Provision reversed	-	59.44
Less: Income tax paid	(265.07)	(170.75)
Net Cash flow from operating activities	357.44	576.70
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(851.27)	(529.15)
Sale of Property, Plant & Equipment	9.28	0.15
Interest Received	-	14.26
Long term Loans and Advances	1.67	(15.86)
Cash Generated from Investment Activities	(840.32)	(530.60)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Secured Loans	385.49	-
Interest paid	(26.87)	-
Cash Generated from Financial Activities	358.62	-
Net Increase in Cash & Cash Equivalents	(124.26)	46.10
Opening Balance of Cash & Cash Equivalents	220.92	174.82
Closing Balance of Cash & Cash Equivalents	96.66	220.92
Cash and Cash Equivalent comprises of		
Cash in hand	14.36	8.96
Balances with banks	82.30	211.96
Cash and Cash Equivalents as per Balance Sheet	96.66	220.92

The Cash Flow statement has been prepared under the Indirect method as set out in Accounting Standard.

For and on behalf of the Board of Directors of
For Harshdeep Hortico Limited

HITESH CHUNILAL SHAH
Managing Director
DIN: 09843633
Place: Thane
Date: May 04, 2026

Director



HARSHDEEP HORTICO LIMITED

CIN : L26994MH2022PLC396421

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HARSHDEEP

Notes :

1. The above audited Standalone Financial Results for the half year ended and year March 31, 2026 which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on May 4, 2026. The statutory auditors of the Company have expressed an unmodified conclusion.
2. The Statement has been prepared in accordance with the recognition and measurement principles laid down the Relevant accounting standard prescribed under section 133 of companies act, 2018 read with relevant rules thereunder and the terms of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended.
3. As per MCA notification dated 16th Feb, 2015 companies whose shares are listed on SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital Disclosure Requirements) Regulation, 2009 are exempted from compulsory requirement of adoption of Ind AS for the preparation of Financial Results.
4. The figures for the half year ended March 31, 2026 are the balancing figures between audited results in respect of full financial year ended March 31, 2026 and the published unaudited figures for the half year ended September 30, 2025 which was subject to limited review by us.
5. **Others**
- A. Figures representing Amount in (₹ lakhs). Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

Note Description	Previously Reported amount	Revised Amount	Change in Amount
Balance sheet			
Other Current Assets	142.12	-	142.12
Short Term Provision	-	118.93	-118.93
Other current liabilities	-	23.19	-23.19
Total	142.12	142.12	-

6. The company has been applying depreciation on the WDV basis in accordance with the Companies Act.
7. As the Company's business activity falls within a single business segment viz. 'Manufacturing of Flower pots', the audited financial results are reflective of the information required by AS 17 "Segment Reporting".
8. Earning per Shares are calculated on weighted average of the share capital outstanding during the year. Half year/Period is not annualised.
9. The Board of directors of the Company have declared a final dividend of Rs.0.25/- per equity share of Rs. 10 each.

For and on behalf of the Board of Directors of
For HARSHDEEP HORTICO LIMITED

For Harshdeep Hortico Limited

HITESH CHUNILAL SHAH
Managing Director
DIN: 09843633
Date: May 04, 2026
Place: Thane
CIN : L26994MH2022PLC396421



Director

HARSHDEEP HORTICO LIMITED

CIN : L26994MH2022PLC396421

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HARSHDEEP

Date: 4th May, 2026

**To,
The Manager,
BSE SME Platform
Department of Corporate Services
25th Floor, P.J. Towers, Dalal Street
Fort, Mumbai - 400 001**

BSE Scrip Code: 544105

Reference: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')

Sub: Declaration with respect to Audit Reports with un-modified opinion to the Audited Standalone Financial Results for the Financial Year ended on 31st March, 2026:

Dear Sir/Madam,

Pursuant to Regulations 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended, it is hereby declared and confirmed that the Statutory Auditors of the Company M/s. Kailash Chand Jain & Co., Chartered Accountants (FRN - 112318W) have issued Audit Reports with unmodified opinion in respect of Standalone Financial Results for the Financial Year ended on 31st March, 2026.

The above is for your information and record.

Thanking You,

FOR HARSHDEEP HORTICO LIMITED

**HITESH CHUNILAL SHAH
MANAGING DIRECTOR
DIN: 09843633**

HARSHDEEP HORTICO LIMITED

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