KRITI GROUP

KNL/SE/2025-26 **Date:12th August, 2025**

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https://neaps.nseindia.com/NEWLISTINGCORP/login.jsp

To,
BSE Limited
Phiroze Jeejeebhoy Tower
Dalal Street
Mumbai - 400 001(M.H.)
BSE Scrip ID: KRITINUT BSE CODE: 533210

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400051 (M.H.)
Symbol: KRITINUT

Subject:-Outcome of the 2/2025-26 Meeting of Board of Directors held on Tuesday, 12th August, 2025 at the Corporate Office of the Company as per Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/ Ma'am,

This is in continuation of our letter no. KNL/SE/2025-26 dated 5th August, 2025 regarding intimation for Board Meeting for consideration and approval of the Standalone and Consolidated Unaudited Financial Results for the Quarter ended 30th June,2025.

Pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015, we would like to inform you that 2/2025-26 meeting of the Board of Directors was held on **Tuesday, the 12th August, 2025 at 4.00 P.M. and concluded at** 6.20 P.M. at the Corporate Office of the Company and the outcome of the said Board Meeting is as follows:

1. Approval of the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended 30th June, 2025;
2. To take on record the Limited Review Report by the Statutory Auditors for the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended on 30th June, 2025;

You are requested to take note of the same in your records and disseminate on the Website of the BSE and NSE.

Thanking you,
Yours Faithfully,
For, KRITI NUTRIENTS LIMITED

RAJ KUMAR BHAWSAR
Digitally signed by RAJ KUMAR BHAWSAR
Date: 2025.08.12 18:39:47 +05'30'

RAJ KUMAR BHAWSAR
COMPANY SECRETARY &
COMPLIANCE OFFICER
Encl: As aforesaid

KRITI NUTRIENTS LIMITED

CIN: L24132MP1996PLC011245

Regd. Office:- "Mehta Chambers", 34, Siyaganj, Indore - 452 007 (M.P.)

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE 2025

Rs. In Lakhs (Except Earning Per Share)

Sr. No.	Particulars	STANDALONE				CONSOLIDATED			
		Quarter Ended			Year Ended	Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)	30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1	**Income**								
	(i) Revenue From Operations	22904.04	20005.31	18781.56	73433.68	22904.04	20005.31	18781.56	73433.68
	(ii) Other Income	204.73	193.30	166.15	776.38	204.73	193.30	166.15	776.38
	Total Revenue (i+ii)	**23108.77**	**20198.61**	**18947.71**	**74210.06**	**23108.77**	**20198.61**	**18947.71**	**74210.06**
2	**Expenses**								
	(a) Cost of materials consumed	19603.22	16975.49	15016.99	59989.93	19603.22	16975.49	15016.99	59989.93
	(b) Purchases of Stock-in-Trade	1123.96	776.72	694.12	2680.27	1123.96	776.72	694.12	2680.27
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(186.13)	83.96	(29.81)	489.69	(186.13)	83.96	(29.81)	489.69
	(d) Employee benefits expense	410.52	786.52	382.71	2051.80	410.52	786.52	382.71	2051.80
	(e) Finance costs	11.54	18.29	12.81	57.28	11.54	18.29	12.81	57.28
	(f) Depreciation and amortization expense	143.71	139.50	132.86	544.00	143.71	139.50	132.86	544.00
	(g) Other expenses	815.59	773.94	859.62	3419.48	815.59	773.94	859.62	3419.48
	Total expenses	**21922.42**	**19554.40**	**17069.29**	**69232.43**	**21922.42**	**19554.40**	**17069.29**	**69232.43**
3	**Profit/(loss) before exceptional items and tax (1-2)**	**1186.35**	**644.21**	**1878.42**	**4977.63**	**1186.35**	**644.21**	**1878.42**	**4977.63**
4	Exceptional Items			-	-		-		-
5	**Profit/(loss) before tax (3+4)**	**1186.35**	**644.21**	**1878.42**	**4977.63**	**1186.35**	**644.21**	**1878.42**	**4977.63**
6	Tax expense:								
	(i) Current tax	274.59	162.33	446.79	1277.96	274.59	162.33	446.79	1277.96
	(ii) Deferred tax	(9.08)	(13.06)	4.37	(2.72)	(9.08)	(13.06)	4.37	(2.72)
	Total Tax Expenses(i+ii)	**265.51**	**149.28**	**451.16**	**1275.25**	**265.51**	**149.28**	**451.16**	**1275.25**
7	**Net Profit / (Loss) after Tax for the period from continuing operations (5-6)**	**920.84**	**494.92**	**1427.26**	**3702.38**	**920.84**	**494.92**	**1427.26**	**3702.38**
	Profit /(Loss) for the period from discontinued operations	-	-	-	-	-	-	-	-
	Tax expense:								
	(i) Current tax	-	-	-	-	-	-	-	-
	(ii) Deferred tax	-	-	-	-	-	-	-	-
	Total Tax Expenses(i+ii)	-	-	-	-	-	-	-	-
8	**Net Profit /(Loss) after tax for the period from discontinued operations**				-			-	-
9	**Net Profit /(Loss) after tax for the period before Profit/(Loss) of Associate (7+8)**	**920.84**	**494.92**	**1427.26**	**3702.38**	**920.84**	**494.92**	**1,427.26**	**3,702.38**
10	**Share in Net Profit /(Loss) of Associate**								
	Net Profit/(Loss) for the period from associate					28.13	(3.03)	-	(3.03)
11	**Consolidated Net Profit /(Loss) after tax for the period (9+10)**	**920.84**	**494.92**	**1427.26**	**3702.38**	**948.97**	**491.89**	**1427.26**	**3699.35**
12	Other Comprehensive Income								
a	Items that will be reclassified to Profit and Loss								
	(i) Fair Valuation of Investment through OCI	(4.79)	4.64	2.51	(1.33)	(4.79)	4.64	2.51	(1.33)
b	Items that will not be reclassified to Profit and Loss								
	(i) Remeasurement of defined benefits plans	(2.60)	(11.53)	0.38	(10.39)	(2.60)	(11.53)	0.38	(10.39)
c	Net share in other comprehensive income from Associate					(0.08)	(0.06)		(0.06)
13	**Total comprehensive Income for the Period (11+12)**	**913.45**	**488.03**	**1430.15**	**3690.66**	**941.50**	**484.94**	**1430.15**	**3687.57**
14	Paid up Equity Share Capital (face Value Rs.1 Per Share)	501.04	501.04	501.04	501.04	501.04	501.04	501.04	501.04
15	Earning per equity share of continuing operations (of Rs.1/- each)								
	(1) Basic	1.84	0.99	2.85	7.39	1.89	0.98	2.85	7.38
	(2) Diluted	1.84	0.99	2.85	7.39	1.89	0.98	2.85	7.38
16	Earning per equity share of discontinued operations (of Rs.1/- each)								
	(1) Basic	-	-	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-	-	-
17	Earning per equity share of continuing and discontinued operations (of Rs.1/- each)								
	(1) Basic	1.84	0.99	2.85	7.39	1.89	0.98	2.85	7.38
	(2) Diluted	1.84	0.99	2.85	7.39	1.89	0.98	2.85	7.38

Notes:-

1) The above results have been reviewed by the Audit Committee in it's meeting held on 12th August,2025 and taken on record by the Board of Directors in its meeting held on 12th August,2025.

2) The consolidated financial statements include result of Associate Company viz.Kriti Industries (India) Limited.(ref. note no 6)

3) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.

4) The Company has only one Business Segment to be reported namely Oil Seed Extraction and Refining , as per Ind AS 108 Operating Segments.

5) The Company had applied for and was allotted on July 27, 2024, 30,92,480 warrants issued by Kriti Industries (India) Limited ('KIIL') at a price of Rs.158.50 each; each warrant carrying a right to apply and be allotted upon being fully paid up within a period of 18 months from the date of allotment, one equity share of face value Re.1 of KIIL (including premium of Rs.157.50 each). [Subscription/Allotment money paid - Rs. 122539520, being 25% of the total warrant price]. In February 2025, following the exercise of the option, on payment of the balance 75% payable [Rs. 178312500] in respect of 15,00,000 warrants, the Company was issued and allotted (on 11th February 2025) 15,00,000 equity shares of face value of Re.1 of KIIL at Rs.158.50 each (including premium of Rs.157.50 each). In June 2025, following the exercise of the option, on payment of the balance 75% payable [Rs. 189306060] in respect of 15,92,480 warrants, the Company was issued and allotted (on 12th June 2025) 15,92,480 equity shares of face value of Re.1 of KIIL at Rs.158.50 each (including premium of Rs.157.50 each).

6) The investment of the company in Kriti Industries (India) Limited constitutes 6.24% of its Share Capital. The company has concluded that it exercises significant influence over Kriti Industries (India) Limited for the reasons that (a) Both the companies are under the management of the same Managing Director, (b) Two non independent directors and one independent director of the company, aggregating to four directors, are directors on the board of Kriti Industries (India) Limited, which has seven directors in all, (c) both Kriti Nutrients Limited and Kriti Industries (India) Limited are fellow subsidiaries. Therefore, in accordance with the principal of substance over legal form, Kriti Industries (India) Limited has been identified as an Associate and its financial results have been consolidated using the Equity Method to the extent of the share holding.

7) The statutory auditors have expressed an unmodified audit opinion.

8) The figures for quarter ended 31st March 2025 are balancing figures between the audited figures of the full year and the reviewed year-to-date figures up to the third quarter of the financial year.

9) The figures under consolidated quarter ended 30th June 24 represent standalone figures only as consolidation was not applicable in that quarter.

Place :- Indore
Date:- 12th August 2025

P. MEHTA & COMPANY Chartered Accountants INDORE

For KRITI NUTRIENTS LIMITED

(SHIV SINGH MEHTA)
Chairman & Managing Director
DIN 00023523

M.Mehta & Co. (Audit Section)
CHARTERED ACCOUNTANTS

201, PRESIDENT TOWER,
MADHUMILAN SQUARE,INDORE-452001
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Independent Auditors Review Report on Interim Quarterly Standalone Financial Statements of KRITI NUTRIENTS LIMITED for the quarter / three month ended 30th June 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
KRITI NUTRIENTS LIMITED

1) We have reviewed the unaudited standalone financial statements of **KRITI NUTRIENTS LIMITED** ("the Company") for the quarter / three month ended **30th June 2025** ("the Statement"). The Standalone Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations'2015, as amended (the "Listing Regulations,2015"), which has been initialed by us for identification purposes.
2) This standalone statement, which is the responsibility of the Company's Management and approved by the board of directors, has been prepared in accordance with the recognition and measurement principal laid down in Indian Standards 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the standalone statement based on our review.
3) We conducted our review of the Standalone 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the standalone statement is free of material misstatement. A review of interim financial and accounting matters, and applying analytical and accordance with Standards on Auditing 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 above, nothing has come to our attention that causes us to believe that the Standalone Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulation 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi
Date: 12.08.2025

For **M Mehta & Company**
Chartered Accountants
Firm Registration No. 000957C



CA Nitin Bandi
Partner
M.N.400394
UDIN: 25400394BMIXJC4010

M.Mehta & Co. (Audit Section)
CHARTERED ACCOUNTANTS

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Independent Auditor's Report on Consolidated Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of KRITI NUTRIENTS LIMITED

1. We have reviewed the accompanying statement of consolidated financial results of **KRITI NUTRIENTS LIMITED and its associate** ('the Company and its associate together referred to as "The Group") for the quarter ended 30th June'2025 ("the statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. These consolidated financial results are based on the consolidated financial statements for the quarter ended 30th June'2025 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act,2013 ('the Act') and prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circulars IR/CFD/FAC/62/2016 dated 5 July 2016 and CIR/IMD/DF1/69/2016 dated 10th August 2016, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these Consolidate financial results based on our review of Consolidate financial results for the quarter ended 30th June'2025.
3. We conducted our review of the Consolidate 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the consolidate statement is free of material misstatement. A review of interim financial and accounting matters, and applying analytical and accordance with Standards on Auditing 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. In our opinion and to the best of our information and according to the explanations given to us, the statement:
   (i) Includes the unaudited results of the associate M/s.Kriti Industries (India) Limited.
   (ii) are presented in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circulars CIR/CFD/FAC/62/2016 dated 5 July 2016 and CIR/IMD/DF1/69/2016 dated 10 August 2016 in this regard;
   (iii) give a true and fair view in conformity with the aforesaid Indian Accounting Standards of the Consolidated Net Loss (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the quarter ended 30th June'2025, subject to the fact that results of all the associates are unreviewed/unaudited.

Place: New Delhi
Date: 12.08.2025

For **M Mehta & Company**
Chartered Accountants
Firm Registration No. 000957C



CA Nitin Bandi
Partner
M.N.400394
UDIN : 25400394BMIXJD1568