

**KRISHIVAL FOODS LIMITED**

CIN No. L74120MH2014PLC254748

Registered Office: 1309, Lodha Supremus, Saki Vihar road, opp. MTNL Office, Powai, Mumbai-400072.

Tel no.: +918779558264, Website: www.krishival.com, Email: cs@krishival.com

May 4, 2026

To,

National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Bandra (E), Mumbai-400051 Symbol: KRISHIVAL	BSE Limited P J Towers, Dalal Street Mumbai - 400 001 Scrip Code: 544416
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**Subject: Outcome of Board meeting**

Dear Sir / Madam,

This is to inform you that Krishival Foods Limited in its meeting held on Monday, May 4, 2026 inter alia, has considered and approved the following:

1. Approved the Audited Standalone and Consolidated Financial Results of the Company for the financial year ended on March 31, 2026, along with the Statement of Assets and Liabilities and Statement of Cash Flow.
2. Took note of the Auditor's Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results for the financial year ended on March 31, 2026, issued by Statutory Auditors of the Company and the same is enclosed herewith.
3. A declaration signed by Managing Director of the Company with respect to the Auditor's Report issued by the Statutory Auditor with unmodified opinion on the above-mentioned Audited Standalone and Consolidated Financial Results is also enclosed herewith.

Furthermore, the extract of the Audited Standalone and Consolidated Financial Results of the Company for the financial year ended on March 31, 2026 will be published in the newspapers in compliance with the Regulation 47 of the Listing Regulations, along with Quick Response (QR) code and a webpage link where the complete financial results can be accessed.

4. To take on record Statement on utilization of funds raised from right issue for the year March 31, 2026 along with report of Monitoring Agency.
5. Recommended Final Dividend on Equity Shares @ Rs. 0.35 per Equity Share of Face Value of 10/- (Rupees Ten Only) for the Financial Year ended March 31, 2026 and the same shall be payable subject to approval of the members at the ensuing Annual General Meeting ('AGM') of the Company.
6. Disclosure of Related Party Transactions pursuant to Regulation 23(9) of SEBI (LODR), 2015 for the year ended March 31, 2026.

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7. The Nomination and Remuneration Committee of the Company has approved grant of 10,000 (Ten Thousand) stock options to eligible employees of the company and its subsidiary Company as per Employee Stock Options Plan 2023 ("ECL ESOP 2023").
8. Re-appointment of M/s. Tammana Parmar & Associates, Chartered Accountants, as the Statutory Auditors of the Company for a further period of five years, due to expiry of their present term, subject to the approval of the Members of the Company.

Further, pursuant to Regulation 30(8) of the SEBI LODR Regulations the enclosed disclosures are also made available on the Company's website at <https://krishival.com/pages/investors-desk>

Also, pursuant to the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time, the Trading Window for dealing in securities of the Company by all the designated persons and their immediate relatives will be opened from Wednesday, May 06, 2026 onwards.

**The meeting commenced at 02:00 P.M. and concluded at 04:35 P.M.**

You are requested to take note of the same.

Thanking You,

**KRISHIVAL FOODS LIMITED**

**Rahul Gawande**  
**Company Secretary and Compliance Officer**



**Independent Auditors' Report on Audit of Annual Consolidated Financial Results of Krishival Foods Limited pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To ,  
The Board of Directors of  
**Krishival Foods Limited**

**Report on the audit of the Consolidated Financial Results**

**Results Opinion**

We have audited the accompanying statement containing consolidated financial results of **Krishival Foods Limited** ("Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the Quarter ended and financial year ended March 31, 2026, ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021

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

- a) Includes the financial results/statements of the following entities:

Sr No.	Name of the Entity	Relationship
1	Krishival Foods Limited	Holding Company
2	Siddhivinayak Cashew Industries Private Limited	Subsidiaries
3	Melt N Mellow Foods Private Limited	

- a. are presented in accordance with the requirements of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021 in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive loss and other financial information of the Group for the year ended 31 March 2026.

## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (“SA”s) specified under Section 143(10) of the Companies Act, 2013 as amended (“the Act”) Our responsibilities under those Standards are further described in the “Auditors’ 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 consolidated financial statements 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

We are independent of the Group 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 consolidated financial statements 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 ICAI’s 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 Responsibilities for the Consolidated Financial Results**

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company’s Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit, consolidated other comprehensive income, and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

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In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations or has no realistic alternative but to do so.

The Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are 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 this Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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 financial controls 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 to 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 the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations

- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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 Statement 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision, and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision, and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

#### **Other Matters**

The accompanying statements include –

- (a) The Consolidated financial results include the audited financial results of one subsidiary, whose standalone financial statements reflect total assets of Rs. 9164.27 lakhs as at March 31, 2026, and total revenues of Rs. 9022.04 lakhs, and total net profit after tax of Rs. 152.73 Lakhs for the financial year ended on that date respectively, and net cash inflow of Rs. 496.79 Lakhs for

the year ended on that date, whose financial statements have been audited by its independent auditor.

The Independent auditor's report on the financial statements of this subsidiary referred to in Para (a) above has been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on the report of such auditor and the procedures performed by us as stated in paragraph above.

Our opinion on the Annual Consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of such auditor.

The Statement includes the results for the Quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026, 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. Our opinion on the Audit of the Consolidated financial results for the year ended March 31, 2026, is not modified in respect of this matter

For **Tamanna Parmar and Associates**

Chartered Accountants

Firm Registration No. 014444C



**CA Tamanna Parmar**

Partner

Membership No. 409291

UDIN: 26409291WWTZWN6315

Place: Mumbai

Date: May 04, 2026

Peer Review No.014854

505 A-wing, Pranik Chamber, Sakinaka, Andheri East, Mumbai-400072  
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**Consolidated Balance Sheet as at 31st March, 2026**

(₹ in Lakhs)

	31-03-2026	31 March 2025
	Audited	Audited
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment	5,252.36	3,334.39
(b) Intangible Assets	75.27	82.55
(c) Right of Use Assets	171.87	15.56
(d) Capital work in progress	1,055.18	222.12
(e) Financial Assets		
(i) Investments	58.46	58.46
(ii) Loans	1,991.24	2,801.40
(iii) Other financial assets	46.48	47.10
Deferred tax assets, net	34.39	-
Other non current assets	11.60	-
<b>Total Non-current Assets</b>	<b>8,696.84</b>	<b>6,561.57</b>
<b>Current assets</b>		
(a) Inventories	2,590.04	3,723.93
(b) Financial Assets		
(i) Trade receivables	4,900.29	2,256.88
(ii) Cash and cash equivalents	2,831.16	1,465.22
(iii) Loans	17.07	5.00
(iii) Other financial assets	422.45	199.43
(c) Current Tax Assets, net	75.04	-
(d) Other current assets	5,484.68	3,063.70
<b>Total Current Assets</b>	<b>16,320.72</b>	<b>10,714.16</b>
<b>Total Assets</b>	<b>25,017.57</b>	<b>17,275.74</b>
<b>II. EQUITY and LIABILITIES</b>		
(a) Equity Share Capital	2,346.16	2,229.51
(b) Other Equity	16,913.50	11,280.15
Non-Controlling Interest	730.88	659.00
<b>Total Equity</b>	<b>19,990.54</b>	<b>14,168.67</b>
<b>(1) Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,815.67	1,069.27
(ii) Lease liabilities	-	5.47
(b) Provisions	21.55	13.10
(c) Deferred tax liabilities net	42.78	84.50
<b>Total Non-current liabilities</b>	<b>1,880.00</b>	<b>1,172.35</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,799.79	190.89
(ii) Lease liabilities	-	11.58
(iii) Trade Payables	-	-
a) Total outstanding dues of creditors of Micro and Small Enterprises	101.74	426.89
b) Total outstanding dues of other than Micro and Small Enterprises	641.38	309.84
(iv) Other financial liabilities	205.72	655.59
(d) Other current liabilities	346.71	271.17
(e) Provisions	51.69	24.53
(f) Current Tax Liabilities, net	-	44.22
<b>Total Current liabilities</b>	<b>3,147.03</b>	<b>1,934.72</b>
<b>Total liabilities</b>	<b>5,027.03</b>	<b>3,107.06</b>
<b>Total Equity and Liabilities</b>	<b>25,017.57</b>	<b>17,275.73</b>

Sr No	Particulars	Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Un-audited	Audited	Audited	Audited
I	<b>Income</b>					
	Revenue From Operations	10,207.00	7,441.20	7,374.00	29,267.24	20,223.24
	Other Income	476.66	244.35	223.23	1,173.45	407.27
	<b>Total Income (I)</b>	<b>10,683.66</b>	<b>7,685.56</b>	<b>7,597.24</b>	<b>30,440.69</b>	<b>20,630.51</b>
II	<b>Expenses</b>					
	Cost of materials consumed	6,531.27	5,277.46	4,425.37	20,801.42	13,900.80
	Changes in inventories of Stock-in -Trade	873.46	(202.34)	385.81	(419.81)	238.98
	Employee benefits expense	373.27	340.75	268.88	1,188.74	627.37
	Finance costs	64.61	119.07	37.67	311.58	115.72
	Depreciation and amortization expense	255.54	205.74	154.30	741.13	435.20
	Other expenses	1,887.42	1,116.12	1,630.45	4,963.52	3,340.07
	<b>Total expenses (II)</b>	<b>9,985.57</b>	<b>6,856.81</b>	<b>6,902.48</b>	<b>27,586.58</b>	<b>18,658.14</b>
III	<b>Profit/(loss) before tax (I-II)</b>	<b>698.09</b>	<b>828.75</b>	<b>694.75</b>	<b>2,854.10</b>	<b>1,972.37</b>
IV	<b>Tax Expense</b>					
	Current tax	188.13	190.21	146.08	710.34	564.72
	Deferred tax	(48.19)	(2.70)	28.50	(75.85)	53.10
	<b>Total Tax Expense (IV)</b>	<b>139.94</b>	<b>187.51</b>	<b>174.59</b>	<b>634.49</b>	<b>617.82</b>
V	<b>Profit/(loss) after tax for the period (III-IV)</b>	<b>558.16</b>	<b>641.24</b>	<b>520.17</b>	<b>2,219.61</b>	<b>1,354.55</b>
VI	<b>Other Comprehensive Income</b>					
	Items that will not be reclassified to profit or loss	(4.16)	0.04	0.14	(4.05)	0.14
	Income tax relating to items that will not be reclassified to profit or loss	1.05	(0.01)	(0.04)	1.02	(0.04)
	<b>Total Other Comprehensive Income (VI)</b>	<b>(3.11)</b>	<b>0.03</b>	<b>0.10</b>	<b>(3.03)</b>	<b>0.10</b>
VII	<b>Total Comprehensive Income for the period (V+VI)</b>	<b>555.05</b>	<b>641.27</b>	<b>520.27</b>	<b>2,216.58</b>	<b>1,354.65</b>
	<b>Profit for the year attributable to</b>					
	-Owners of the Company	543.59	614.05	410.33	2,147.74	1,354.28
	-Non-controlling interest	14.57	27.19	109.84	71.87	0.27
	<b>Other comprehensive income for the year attributable to</b>					
	-Owners of the Company	(3.11)	0.03	0.10	(3.03)	0.10
	-Non-controlling interest	-	-	-	-	-
	<b>Total comprehensive income for the year attributable to</b>					
	-Owners of the Company	540.48	614.08	410.43	2,144.71	1,354.38
	-Non-controlling interest	14.57	27.19	109.84	71.87	0.27
	<b>Paid up Equity Share Capital (Face value of Rs.10/- each)</b>	<b>2,304.06</b>	<b>2,277.86</b>	<b>2,229.51</b>	<b>2,304.06</b>	<b>2,229.51</b>
	<b>Other Equity Excluding Revaluation Reserves as per Balance Sheet</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,913.50</b>	<b>11,280.15</b>
VIII	<b>Earnings per equity share (*not annualised)</b>					
	Basic	<b>2.42*</b>	<b>2.82*</b>	<b>2.33*</b>	<b>9.63</b>	<b>6.07</b>
	Diluted	<b>2.31*</b>	<b>2.75*</b>	<b>2.33*</b>	<b>9.17</b>	<b>6.07</b>
	Face value per Equity Share (in Rs.)	10.00	10.00	10.00	10.00	10.00

**Notes**

1	The above audited consolidated financial results which are published in accordance with Regulation 33 and 52(4) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 04, 2026. The above results have been audited by the statutory auditors of the Company. The audited consolidated financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
2	During the year ended 31st March 2026, the Company has granted 6,35,000 stock options on 10th February 2026, of which 6,00,000 options were granted to directors of its subsidiary. In accordance with Ind AS 102, such grants have been accounted for as equity-settled group share-based payment transactions. Accordingly, the Company has recognised the cost of such options as an increase in investment in the subsidiary over the vesting period.
3	During the year ended March 31, 2026, the Company allotted 33,33,160 equity shares on a rights basis at Rs. 300 per share (Rs. 10 face value and Rs. 290 securities premium). Out of the total issue price, Rs. 105 per share has been called up (Rs. 3.50 towards face value and Rs. 101.50 towards securities premium). The balance amount of Rs. 195 per share remains uncalled as at the reporting date.

4	Based on the management approach as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the group's performance and allocates resources based on an analysis of various performance indicators of the business segment/s in which the group operates. The Group is primarily engaged in the business of processing of Nuts and dry fruits and manufacturing of Ice Cream which the management and CODM recognise as the two business segments.
5	The Company has migrated to the main Board of National Stock Exchange and listed on Bombay Stock Exchange w.e.f. 20th June, 2025. Accordingly, the Company has prepared these standalone financial results for the Quarter and year ended 31st March 2026 along with comparative figures for the Quarter and year ended 31st March, 2025. However, Comparative figures for the Quarter have been worked out by the management of the Company by exercising necessary due diligence to ensure that the standalone financial results reflect true and fair view of Company's affairs and the same has not been subjected to limited review by auditors of the Company and comparative figures for the year ended 31st March 2025 have been extracted from the audited financials statements vide audit report dated 24th May 2025.
6	During the year, the Company issued partly paid equity shares under a rights issue and also granted ESOPs. EPS has been computed in accordance with Ind AS 33, considering - (i) proportionate inclusion of partly paid shares and bonus element adjustments, and (ii) the impact of ESOPs using the treasury stock method. Accordingly, EPS for earlier periods has been restated for comparability. This revision does not impact profit, total comprehensive income, cash flows, or equity.
7	Figures for the previous period are regrouped / reclassified wherever necessary, to make them comparable.
8	The above results of the Company are available on the Company's website <a href="http://www.krishival.com">www.krishival.com</a> and also on <a href="http://www.nseindia.com">www.nseindia.com</a> and <a href="http://www.bseindia.com">www.bseindia.com</a> .

Date:- 04th May, 2026  
Place:- Mumbai

For Krishival Foods Limited



**Aparna Morale Bangar**  
Managing Director

DIN : 05332039



# KRISHIVAL FOODS LIMITED

Registered Office : 1309, Lodha Supremus Powai, Saki Vihar Road, Opp. MTNL Office, Mumbai 400072

CIN: L74120MH2014PLC254748



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**Consolidated Cash Flow Statement for the period ended on 31st March, 2026**

(₹ in Lakhs)

Particulars	For Period ended 31-Mar-26	For Period ended 31-Mar-25
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit for the year	2,854.10	1,972.38
<b>Adjustments for:</b>		
Depreciation	741.13	437.89
Interest Income	(533.04)	(189.60)
Interest Expenses	311.58	123.57
Rent Income	(10.63)	(9.72)
Provision for gratuity	6.39	3.22
Share of (Profit)/Loss of firm		(0.06)
IND AS Adjustment	(1.96)	
Profit/(Loss) on sale of assets	(16.36)	
Unrealised Exchange (Gain)/Loss	(98.46)	24.30
Share-based payment expense (ESOP)	288.22	
<b>Operating profit before working capital changes</b>	<b>3,540.98</b>	<b>2,361.98</b>
<b>Adjustments for changes in Working Capital</b>		
(Increase) / Decrease in trade receivables	(2,643.41)	(760.43)
(Increase) / Decrease in inventories	1,133.88	3,388.58
Increase / (Decrease) in trade payable	104.85	758.27
Increase / (Decrease) in short term borrowing		
Increase / (Decrease) in other current liabilities	(359.26)	45.96
(Increase) / Decrease in short term loan and advances	(2,544.97)	-991.5
<b>Cash generated from operations</b>	<b>(767.91)</b>	<b>4,802.86</b>
Income tax paid (net)	(754.95)	(164.46)
<b>Net cash generated by operating activities</b>	<b>(1,522.86)</b>	<b>4,638.40</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Properties, Plant and Equipment	(2,844.72)	(1,315.92)
Sale of Properties, Plant and Equipment	37.40	-
Increase in Capital Work in Progress	(833.06)	-
Loan given (Net)	810.16	(1,596.47)
Investment in Equity Shares in Subsidiary	0.00	-
Investment in Fixed Deposits (Net)	(164.70)	(150.00)
(Increase) / Decrease in security deposits	(1.07)	2.70
Interest Income	533.04	187.31
Rent Income	10.63	9.71
<b>Net cash (used in) / generated by investing activities</b>	<b>(2,452.31)</b>	<b>(2,862.67)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Borrowings - Current/non Current (Net)	2,355.31	(1,440.70)
Interest Expenses paid	(311.58)	(131.78)
Dividend paid	(53.51)	(44.59)
Lease Liabilities Paid	0.00	(12.60)
Issue of Equity Shares	116.14	
Premium on Equity Shares	3,234.76	700.00
<b>Net cash used in financing activities</b>	<b>5,341.11</b>	<b>(929.67)</b>
<b>Net increase/(decrease) in cash and cash equivalent</b>	<b>1,365.93</b>	<b>846.06</b>
Cash and cash equivalents opening balance	1,465.22	604.63
Cash and cash equivalents acquired on acquisition of Subsidiary	-	14.53
Cash and cash equivalents closing balance	2,831.16	1,465.22
<b>Net increase/(decrease) in cash and cash equivalent</b>	<b>1,365.94</b>	<b>846.06</b>

**Consolidated Segment Information For the quarter Year ended 31st March, 2026**

(₹ in Lakhs)

Sr No.	Particulars	Year Ended	
		31-03-2026	31-03-2025
		Audited	Audited
1	<b>Segment Assets</b>		
	a) Nuts and Dry fruits	15,853.30	11,815.76
	b) Ice Creams	9,164.27	5,459.98
	<b>Total Segment Assets</b>	<b>25,017.57</b>	<b>17,275.74</b>
2	<b>Segment Liabilities</b>		
	a) Nuts and Dry fruits	2,192.77	1,387.39
	b) Ice Creams	2,834.27	2,071.98
	<b>Total Segment Liabilities</b>	<b>5,027.03</b>	<b>3,459.38</b>

**Consolidated Segment Information For the quarter Year ended 31st March, 2026**

(₹ in Lakhs)

Sr No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Un-audited	Audited	Audited	Audited
1	<b>Segment Revenue</b>					
	a) Nuts and Dry fruits	6,068.56	5,482.59	5,451.06	20,245.20	17,299.93
	b) Ice Creams	4,138.44	1,958.61	1,922.94	9,022.04	2,923.31
	<b>Revenue from Operations</b>	<b>10,207.00</b>	<b>7,441.20</b>	<b>7,374.00</b>	<b>29,267.24</b>	<b>20,223.24</b>
2	<b>Segment Results</b>					
	<b>Profit/(Loss) Before Tax &amp; Interest from each segment</b>					
	a) Nuts and Dry fruits	580.56	770.83	493.40	2,583.25	1,990.89
	b) Ice Creams	182.14	176.99	239.02	582.44	97.21
	<b>Total</b>	<b>762.70</b>	<b>947.82</b>	<b>732.43</b>	<b>3,165.69</b>	<b>2,088.10</b>
	Less: Finance Costs	64.61	119.07	37.67	311.58	115.72
	Less: Other unallocable expenses net of unallocable income	-	-	-	-	-
	<b>Profit/(Loss) before tax</b>	<b>698.09</b>	<b>828.75</b>	<b>694.75</b>	<b>2,854.10</b>	<b>1,972.37</b>



**Independent Auditors' Report on Standalone Annual Financial Results of Krishival Foods Limited pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,  
The Board of Directors of  
**Krishival Foods Limited**

**Report on the audit of the Standalone  
Financial Results Opinion**

We have audited the accompanying statement containing standalone financial results of **Krishival Foods Limited** (the "Company"), for the Quarter year and financial year ended March 31, 2026, (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the 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 statement:

- a. is presented in accordance with the requirements of the Listing Regulations in this regard;  
and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act 2013(the act") read with the Companies (Indian accounting Standard) Rule 2015 and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the quarter ended and the year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 as amended ("the Act") Our responsibilities under those Standards are further described in the "Auditors' 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 statements 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone 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 recognition and measurement principles laid down in the Indian Accounting Standard, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 Statement that gives a true and 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 Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are 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 the SA's 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 this Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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 controls.
- Obtain an understanding of internal financial controls 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 to standalone 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 the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying 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 those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all

**505 A-wing, Pranik Chamber, Sakinaka, Andheri East, Mumbai-400072**  
**100 ft Road, Near Rajrajeshwar Temple, Mahaveer Nagar, Kankroli, Rajsamand -313324**  
**Email : tamanna\_parmar@yahoo.co.in**

relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Other Matter**

The Statement includes the results for the Quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026, and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion on the Audit of the Standalone financial results for the year ended March 31, 2026, is not modified in respect of this matter.

### **For Tamanna Parmar and Associates**

Chartered Accountants

Firm Registration No. 014444C



### **CA Tamanna Parmar**

Partner

Membership No. 409291

UDIN: 26409291LJSGOS2117

Place: Mumbai

Date: May 04, 2026

Peer Review No.014854



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Particulars	As at 31 March 2026	As at 31 March 2025
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment	2,857.27	2,368.51
(b) Intangible Assets	-	-
(c) Right of Use Assets	171.87	15.55
(d) Capital work in progress	436.46	-
(e) Financial Assets		
(i) Investments	1,546.68	1,058.46
(ii) Loans	4,610.53	2,045.50
(iii) Other financial assets	46.48	47.09
<b>Total Non-current Assets</b>	<b>9,669.29</b>	<b>5,535.11</b>
<b>Current assets</b>		
(a) Inventories	2,097.86	3,016.92
(b) Financial Assets		
(i) Trade receivables	3,531.42	1,557.89
(ii) Cash and cash equivalents	2,312.26	1,443.18
(iii) Loans	-	5.00
(iii) Other financial assets	323.92	158.18
(c) Current Tax Assets, net	75.04	-
(d) Other current assets	3,400.26	2,829.48
<b>Total Current Assets</b>	<b>11,740.76</b>	<b>9,010.65</b>
<b>Total Assets</b>	<b>21,410.05</b>	<b>14,545.76</b>
<b>II. EQUITY and LIABILITIES</b>		
(a) Equity Share Capital	2,346.16	2,229.51
(b) Other Equity	16,877.47	11,313.12
<b>Total Equity</b>	<b>19,223.63</b>	<b>13,542.63</b>
<b>(1) Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	172.77	512.86
(ii) Lease liabilities	-	5.47
(b) Provisions	21.55	13.10
(c) Deferred tax liabilities net	42.78	58.81
<b>Total Non-current liabilities</b>	<b>237.10</b>	<b>590.24</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,426.79	10.43
(ii) Lease liabilities	-	11.58
(iii) Trade Payables		
a) Total outstanding dues of creditors of Micro and Small Enterprises	-	-
b) Total outstanding dues of other than Micro and Small Enterprises	388.56	257.76
(iv) Other financial liabilities	99.31	59.08
(d) Other current liabilities	31.11	27.86
(e) Provisions	3.55	1.57
(f) Current Tax Liabilities, net	-	44.61
<b>Total Current liabilities</b>	<b>1,949.32</b>	<b>412.89</b>
<b>Total liabilities</b>	<b>2,186.42</b>	<b>1,003.13</b>
<b>Total Equity and Liabilities</b>	<b>21,410.05</b>	<b>14,545.76</b>

Sr No	Particulars	Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Un-audited	Audited	Audited	Audited
I	<b>Income</b>					
	Revenue From Operations	6,068.30	5,482.52	5,466.52	20,258.68	17,323.30
	Other Income	406.22	184.83	41.50	936.60	222.71
	<b>Total Income (I)</b>	<b>6,474.52</b>	<b>5,667.35</b>	<b>5,508.02</b>	<b>21,195.28</b>	<b>17,546.01</b>
II	<b>Expenses</b>					
	Cost of materials consumed	4,137.63	4,405.03	3,933.99	15,502.42	12,878.73
	Changes in inventories of Stock-in -Trade	901.98	(453.87)	355.75	(310.57)	234.55
	Employee benefits expense	334.27	88.48	266.76	563.76	452.72
	Finance costs	32.72	73.33	18.15	171.04	83.48
	Depreciation and amortization expense	109.96	107.27	86.13	387.31	322.68
	Other expenses	317.08	662.30	418.32	2,172.25	1,667.03
	<b>Total expenses (II)</b>	<b>5,833.64</b>	<b>4,882.54</b>	<b>5,079.10</b>	<b>18,486.21</b>	<b>15,639.19</b>
III	<b>Profit/(loss) before tax (I-II)</b>	<b>640.88</b>	<b>784.81</b>	<b>428.92</b>	<b>2,709.07</b>	<b>1,906.83</b>
IV	<b>Tax Expense</b>					
	Current tax	123.79	190.29	145.93	646.08	531.73
	Deferred tax	(17.51)	6.33	(3.06)	(15.77)	21.54
	<b>Total Tax Expense (IV)</b>	<b>106.28</b>	<b>196.62</b>	<b>142.87</b>	<b>630.31</b>	<b>553.27</b>
V	<b>Profit/(loss) after tax for the period (III-IV)</b>	<b>534.60</b>	<b>588.19</b>	<b>286.05</b>	<b>2,078.76</b>	<b>1,353.56</b>
VI	<b>Other Comprehensive Income</b>					
	Items that will not be reclassified to profit or loss	(4.05)	-	0.14	(4.05)	0.14
	Income tax relating to items that will not be reclassified to profit or loss	1.05	(0.01)	(0.04)	1.02	(0.04)
	<b>Total Other Comprehensive Income (VI)</b>	<b>(3.00)</b>	<b>(0.01)</b>	<b>0.10</b>	<b>(3.03)</b>	<b>0.11</b>
VII	<b>Total Comprehensive Income for the period (V+VI)</b>	<b>531.60</b>	<b>588.18</b>	<b>286.15</b>	<b>2,075.73</b>	<b>1,353.67</b>
	<b>Paid up Equity Share Capital (Face value of Rs.10/- each)</b>	2,304.06	2,277.86	2,229.51	2,304.06	2,229.51
	<b>Other Equity Excluding Revaluation Reserves as per Balance Sheet</b>	-	-	-	16,877.47	11,313.12
VIII	<b>Earnings per equity share (*not annualised)</b>					
	Basic	<b>2.32*</b>	<b>2.58*</b>	<b>1.28*</b>	<b>9.02</b>	<b>6.07</b>
	Diluted	<b>2.21*</b>	<b>2.52*</b>	<b>1.28*</b>	<b>8.59</b>	<b>6.07</b>
	Face value per Equity Share (in Rs.)	10.00	10.00	10.00	10.00	10.00

**Notes**

- The above audited standalone financial results which are published in accordance with Regulation 33 and 52(4) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 04, 2026. The above results have been audited by the statutory auditors of the Company. The audited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
- During the year ended 31st March 2026, the Company has granted 6,35,000 stock options on 10th February 2026, of which 6,00,000 options were granted to directors of its subsidiary. In accordance with Ind AS 102, such grants have been accounted for as equity-settled group share-based payment transactions. Accordingly, the Company has recognised the cost of such options as an increase in investment in the subsidiary over the vesting period.
- During the year ended March 31, 2026, the Company allotted 33,33,160 equity shares on a rights basis at Rs. 300 per share (Rs. 10 face value and Rs. 290 securities premium). Out of the total issue price, Rs. 105 per share has been called up (Rs. 3.50 towards face value and Rs. 101.50 towards securities premium). The balance amount of Rs. 195 per share remains uncalled as at the reporting date.

4	Based on the management approach as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the company's performance and allocates resources based on an analysis of various performance indicators of the business segment/s in which the company operates. The Company is primarily engaged in the business of processing of nuts and dry fruits which the management and CODM recognize as the business segment. Hence, disclosure of segment-wise information is not required and accordingly not provided.
5	The Company has migrated to the main Board of National Stock Exchange and listed on Bombay Stock Exchange w.e.f. 20th June, 2025. Accordingly, the Company has prepared these standalone financial results for the Quarter and year ended 31st March 2026 along with comparative figures for the Quarter and year ended 31st March , 2025. However, Comparative figures for the Quarter have been worked out by the management of the Company by exercising necessary due diligence to ensure that the standalone financial results reflect true and fair view of Company's affairs and the same has not been subjected to limited review by auditors of the Company and comparative figures for the year ended 31st March 2025 have been extracted from the audited financials statements vide audit report dated 24th May 2025
6	During the year, the Company issued partly paid equity shares under a rights issue and also granted ESOPs. EPS has been computed in accordance with Ind AS 33, considering - (i) proportionate inclusion of partly paid shares and bonus element adjustments, and (ii) the impact of ESOPs using the treasury stock method. Accordingly, EPS for earlier periods has been restated for comparability. This revision does not impact profit, total comprehensive income, cash flows, or equity.
7	Figures for the previous period are regrouped / reclassified wherever necessary, to make them comparable.
8	The above results of the Company are available on the Company's website <a href="http://www.krishival.com">www.krishival.com</a> and also on <a href="http://www.nseindia.com">www.nseindia.com</a> and <a href="http://www.bseindia.com">www.bseindia.com</a> .
Date:- 04th May, 2026 Place:- Mumbai	<p style="text-align: right;"><b>For Krishival Foods Limited</b></p> <p style="text-align: right;"></p> <p style="text-align: right;"><b>Aparna Morale Bangar</b> <b>Managing Director</b> DIN : 05332039</p> <p style="text-align: right;"></p>

**Standalone Cash Flow Statement for the period ended on 31st March, 2026**

(₹ in Lakhs)

Particulars	For Period ended 31-Mar-26	For Period ended 31-Mar-25
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit for the year	2,709.07	1,906.83
<b>Adjustments for:</b>		
Depreciation	387.31	322.68
Interest Income	(302.88)	(15.52)
Interest Expenses	171.04	88.81
Rent Income	(12.08)	(9.71)
Provision for gratuity	6.39	3.22
Share of (Profit)/Loss of firm	-	(0.06)
IND AS Adjustment	(1.96)	-
Profit/(Loss) on sale of assets	(16.36)	-
Unrealised Exchange (Gain)/Loss	(98.46)	24.32
<b>Operating profit before working capital changes</b>	<b>2,842.07</b>	<b>2,320.58</b>
<b>Adjustments for changes in Working Capital</b>		
(Increase) / Decrease in trade receivables	(1,973.53)	(424.72)
(Increase) / Decrease in inventories	919.06	3,845.40
Increase / (Decrease) in trade payable	130.80	(11.19)
Increase / (Decrease) in other current liabilities	44.23	33.50
(Increase) / Decrease in short term loan and advances	(521.62)	(965.06)
<b>Cash generated from operations</b>	<b>1,441.02</b>	<b>4,798.51</b>
Income tax paid (net)	(690.69)	(136.51)
<b>Net cash generated by operating activities</b>	<b>750.33</b>	<b>4,662.00</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Properties, Plant and Equipment	(1,068.99)	(510.37)
Sale of Properties, Plant and Equipment	37.40	-
Increase in Capital Work in Progress	(436.46)	-
Loan given (Net)	(2,565.03)	(2,029.00)
Investment in Equity Shares in Subsidiary	(200.00)	(900.00)
Investment in Fixed Deposits (Net)	(164.70)	(150.00)
(Increase) / Decrease in security deposits	(1.07)	2.70
Interest Income	302.88	1.52
Rent Income	12.08	9.71
<b>Net cash (used in) / generated by investing activities</b>	<b>(4,083.88)</b>	<b>(3,575.43)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Borrowings - Current/non Current (Net)	1,076.27	(103.26)
Interest Expenses paid	(171.04)	(85.30)
Dividend paid	(53.51)	(44.59)
Lease Liabilities Paid	(0.00)	(12.60)
Issue of Equity Shares	116.14	-
Premium on Equity Shares	3,234.77	-
<b>Net cash used in financing activities</b>	<b>4,202.62</b>	<b>(245.76)</b>
<b>Net increase/(decrease) in cash and cash equivalent</b>	<b>869.07</b>	<b>840.80</b>
Cash and cash equivalents opening balance	1,443.19	602.39
Cash and cash equivalents closing balance	2,312.26	1,443.19
<b>Net increase/(decrease) in cash and cash equivalent</b>	<b>869.07</b>	<b>840.80</b>

**KRISHIVAL FOODS LIMITED**

CIN No. L74120MH2014PLC254748

Registered Office: 1309, Lodha Supremus, Saki Vihar road, opp. MTNL Office, Powai, Mumbai-400072.

Tel no.: +918779558264, Website: www.krishival.com, Email: cs@krishival.com

May 4, 2026

To,

National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Bandra (E), Mumbai-400051 <b>Symbol: KRISHIVAL</b>	BSE Limited P J Towers, Dalal Street Mumbai - 400 001 <b>Scrip Code: 544416</b>
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**Subject: Declaration on the Independent Auditors Report with unmodified opinion pursuant to Regulation 33 (3)(d) of the SEBI (LODR) Regulations, 2015****DECLARATION**

I, Aparna Sujit Bangar, Managing Director (DIN: 05332039) of the Company, hereby declare that the Statutory Auditors of the Company have issued an Independent Audit Report with unmodified/unqualified opinion on Annual Audited Standalone and Consolidated Financial Results of the Company for the year ended March 31, 2026.

**For KRISHIVAL FOODS LIMITED****Aparna Sujit Bangar**  
**Managing Director**  
**DIN: 05332039**