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

November 04, 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**

Subject: Outcome of Board meeting

Dear Sir / Madam,

This is to inform you that Krishival Foods Limited in its meeting held on Wednesday, November 04, 2026 inter alia, has considered and approved the following:

1. Standalone Unaudited Financial Results along with Asset and liability statement and Cash Flow Statement of the Company for the quarter and half year ended September 30, 2026.

2. Consolidated Unaudited Financial Results along with Asset and liability statement and Cash Flow Statement of the Company for the quarter and half year ended September 30, 2026.

3. Limited Review Report on Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on September 30, 2026.

4. Related Party Transaction pursuant to regulation 23(9) of SEBI (LODR) 2015 for the half year ended September 30, 2026.

5. A declaration signed by Managing Director of the Company with respect to the Limited Review Report issued by the Statutory Auditor with unmodified opinion on the above-mentioned Unaudited Standalone and Consolidated Financial Results is also enclosed herewith.

6. To take on record Statement on utilization of funds raised from right issue for the quarter ended September 30, 2026 along with report of Monitoring Agency Report.

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

Furthermore, the extract of the unaudited standalone and consolidated financial Results of the Company for the quarter and half year ended on September 30, 2026 will be published in the newspapers in compliance with the Regulation 47 of the SEBI (LODR) Regulations, 2015.

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 Friday, November 06, 2026 onwards.

The meeting commenced at 02:00 P.M. and concluded at 05:45 P.M.

You are requested to take note of the same.

Thanking You,

KRISHIVAL FOODS LIMITED

RAHUL SURESH GAWANDE
Digitally signed by RAHUL SURESH GAWANDE
Date: 2026.11.04 17:47:20 +05'30'

Rahul Gawande
Company Secretary and Compliance Officer

Tamanna Parmar
B. Com, FCA, CWA

TAMANNA PARMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarter and Half Year Ended Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52(4) read with Regulation 63 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended

The Board of Directors of
Krishival Foods Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Krishival Foods Limited** ("Holding Company"), which includes its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the parent Company pursuant to the requirement of Regulation 33 and 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, as amended.

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind As 34) prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with 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, as amended. 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 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 Listing Regulations, to the extent applicable.

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

The statement includes the results of 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	

4. 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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,as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The accompanying Statement includes the unaudited interim financial results of one subsidiary company, whose unaudited interim financial results reflect total revenues of Rs. 7407.99 Lakhs, total net profit after tax of Rs. 192.49 Lakhs and Total Comprehensive Income of Rs. 192.49 Lakhs for the half year ended 30th September, 2026, as considered in the Statement which have been reviewed by other auditor.

The report on the unaudited interim financial results of this subsidiary company 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 this subsidiary, is based solely on the report of such auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement 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:26409291MXSMBN3414
Place: Mumbai
Date: 04th November 2026 Peer
Review No.014854

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

KRISHIVAL FOODS LIMITED

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

CIN: L74120MH2014PLC254748

Consolidated Balance Sheet as at 30th September, 2026

(₹ in Lakhs)

	30-09-2026	31-03-2026
	Un-audited	Audited
ASSETS		
Non-current assets		
(1) Non-current assets		
(a) Property, Plant and Equipment	5,159.88	5,252.36
(b) Intangible Assets	194.64	75.27
(c) Right of Use Assets	662.39	171.87
(d) Capital work in progress	2,121.38	1,055.18
(e) Financial Assets		
(i) Investments	58.46	58.46
(ii) Loans	2,055.57	1,991.24
(iii) Other financial assets	1,640.88	46.48
Deferred tax assets, net	53.67	34.39
Other non current assets	11.60	11.60
Total Non-current Assets	11,958.47	8,696.84
Current assets		
(a) Inventories	7,508.30	2,590.04
(b) Financial Assets		
(i) Trade receivables	7,602.54	4,900.29
(ii) Cash and cash equivalents	3,426.66	2,831.16
(iii) Loans	17.97	17.07
(iii) Other financial assets	1,011.74	422.45
(c) Current Tax Assets, net	160.00	75.04
(d) Other current assets	7,411.12	5,484.68
Total Current Assets	27,138.33	16,320.72
Total Assets	**39,096.80**	**25,017.57**
II. EQUITY and LIABILITIES		
(a) Equity Share Capital	2,526.35	2,346.16
(b) Other Equity	23,212.86	16,913.50
Non-Controlling Interest	821.46	730.88
Total Equity	26,560.67	19,990.54
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,117.54	1,815.67
(ii) Lease liabilities	424.86	-
(b) Provisions	29.20	21.55
(c) Deferred tax liabilities net	45.26	42.78
Total Non-current liabilities	3,616.86	1,880.00
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,226.68	1,799.79
(ii) Trade Payables	-	
a) Total outstanding dues of creditors of Micro and Small Enterprises	69.30	101.74
b) Total outstanding dues of other than Micro and Small Enterprises	1,447.77	641.38
(iii) Other financial liabilities	317.92	205.72
(iv) Lease liabilities	252.31	
(d) Other current liabilities	441.20	346.71
(e)Provisions	164.09	51.69
(f) Current Tax Liabilities, net	-	-
Total Current liabilities	8,919.27	3,147.03
Total liabilities	12,536.13	5,027.03
Total Equity and Liabilities	**39,096.80**	**25,017.57**

Melt·n·Mellow

KRISHIVAL FOODS LIMITED

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

CIN: L74120MH2014PLC254748

krishival nuts

Unaudited Consolidated Financial Result For The Quarter And Half Year Ended 30th September 2026

(₹ in Lakhs, except per share data)

Sr No	Particulars	Quarter Ended			Half year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	**Income**						
	Revenue From Operations	8,566.28	8,896.06	6,667.00	17,462.33	11,619.03	29,267.24
	Other Income	296.52	108.44	222.83	404.96	452.44	1,173.45
	Total Income (I)	8,862.80	9,004.50	6,889.83	17,867.30	12,071.47	30,440.69
II	**Expenses**						
	Cost of materials consumed	10,302.74	1,968.84	5,379.22	12,271.58	8,992.69	20,801.42
	Changes in inventories of Stock-in -Trade	(4,743.56)	3,567.50	(645.21)	(1,176.06)	(1,090.93)	(419.81)
	Employee benefits expense	376.12	360.13	311.83	736.25	549.98	1,188.74
	Finance costs	195.64	140.03	74.25	335.67	127.90	311.58
	Depreciation and amortization expense	321.54	304.25	148.51	625.79	279.84	741.13
	Other expenses	1,450.95	1,951.11	879.48	3,402.06	1,884.72	4,963.52
	Total expenses (II)	7,903.43	8,291.86	6,148.09	16,195.29	10,744.21	27,586.58
III	**Profit/(loss) before tax (I-II)**	**959.37**	**712.63**	**741.74**	**1,672.00**	**1,327.26**	**2,854.10**
IV	**Tax Expense**						
	Current tax	279.66	165.85	182.49	445.51	332.00	710.34
	Deferred tax	(2.13)	(13.50)	(20.50)	(15.63)	(24.95)	(75.85)
	Total Tax Expense (IV)	277.54	152.35	161.99	429.88	307.05	634.49
V	**Profit/(loss) after tax for the period (III-IV)**	**681.83**	**560.29**	**579.75**	**1,242.12**	**1,020.21**	**2,219.61**
VI	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss	(2.59)	(1.01)	0.03	(3.60)	0.07	(4.05)
	Income tax relating to items that will not be reclassified to profit or loss	0.65	0.25	(0.01)	0.90	(0.02)	1.02
	Total Other Comprehensive Income (VI)	(1.94)	(0.76)	0.03	(2.70)	0.05	(3.03)
VII	**Total Comprehensive Income for the period (V+VI)**	**679.89**	**559.53**	**579.78**	**1,239.42**	**1,020.26**	**2,216.58**
	Profit for the year attributable to						
	-Owners of the Company	671.44	480.10	562.67	1,151.54	990.10	2,147.74
	-Non-controlling interest	10.40	80.19	17.08	90.58	30.11	71.87
	Other comprehensive income for the year attributable to						
	-Owners of the Company	(1.94)	(0.76)	0.03	(2.70)	0.05	(3.03)
	-Non-controlling interest	-	-	-	-	-	-
	Total comprehensive income for the year attributable to						
	-Owners of the Company	669.50	479.34	562.69	1,148.84	990.15	2,144.71
	-Non-controlling interest	10.40	80.19	17.08	90.58	30.11	71.87
	Paid up Equity Share Capital (Face value of Rs.10/- each)	2,453.84	2,333.14	2,277.86	2,453.84	2,277.86	2,304.06
	Face value per Equity Share (in Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
	Other Equity Excluding Revaluation Reserves as per Balance Sheet	-	-	-	-		16,913.50
VIII	**Earnings per equity share (*not annualised)**						
	Basic	**2.77***	**2.40***	**2.55***	**5.05***	**4.48***	**9.63**
	Diluted	**2.65***	**2.29***	**2.49***	**4.82***	**4.38***	**9.17**

Notes

1	These consolidated results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
2	The above statement of unaudited consolidated financial results which are published in accordance with Regulation 33 and 52(4) of the SEBI (Listing Obligation & 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 4th November , 2026. The above unaudited consolidated financial results have been subjected to "limited review" by the statutory auditors of the Group. The unaudited consolidated financials results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act. 2013.
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) fully called up as on the reporting date.
4	Based on the management approach as defined in Ind AS 108 - Operating Segments, management 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 Management recognise as the two business segments.
5	The Company has prepared these Consolidated financial results for the quarter and half year ended 30th September 2026, along with comparative figures for the quarter and half year ended 30th September 2025. The comparative figures have been incorporated based on the financial results submitted for the quarter and half year ended 30th September 2025
6	During the year ended March 31, 2026, 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 www.krishival.com and also on www.nseindia.com and www.bseindia.com

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

Aparna Sujit Bangar
Managing Director
DIN : 05332039

KRISHIVAL FOODS LIMITED

KRISHIVAL FOODS LIMITED

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

CIN: L74120MH2014PLC254748

Consolidated Cash Flow Statement for the period ended on 30th September, 2026

(₹ in Lakhs)

Particulars	For Period ended 30-Sep-26	For Period ended 30-Sep-25
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	1,672.00	1,327.26
Adjustments for:		
Depreciation	625.79	279.84
Interest Income	(179.32)	(111.24)
Interest Expenses	335.43	127.90
Rent Income	(5.41)	(5.22)
Provision for gratuity	8.63	1.56
Provision for CSR	19.49	-
Expenses Towards Issue of Rights Shares	(13.46)	-
ESOP	76.38	-
Unrealised Exchange (Gain)/Loss	(16.33)	(103.81)
Operating profit before working capital changes	2,523.19	1,516.30
Adjustments for changes in Working Capital		
(Increase) / Decrease in trade receivables	(3,262.15)	(134.74)
(Increase) / Decrease in inventories	(4,918.26)	(1,009.68)
(Increase) / Decrease in Other assets	148.29	(2,406.87)
(Increase) / Decrease in Other financial assets	(18.20)	-
Increase / (Decrease) in trade payable	1,041.92	348.45
Increase / (Decrease) in other current liabilities	(40.80)	46.78
Increase / (Decrease) in other financial liabilities	83.33	-
Cash generated from operations	(4,442.66)	(1,639.75)
Income tax paid (net)	(531.77)	(206.55)
Net cash generated by operating activities	(4,974.43)	(1,846.30)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Properties, Plant and Equipment	(584.30)	(941.43)
Increase in Capital Work in Progress	(877.79)	
Sale of Properties, Plant and Equipment	-	2.80
Loan given (Net)	(3,245.56)	5.00
Investment in Equity Shares	-	
Investment in Fixed Deposits (Net)	(500.00)	
Interest Income	179.32	111.24
Rent Income	5.41	5.95
Net cash (used in) / generated by investing activities	(5,022.91)	(816.44)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	5,728.76	1,193.93
Borrowings - Current (Net)	-	294.10
Issue of Equity Shares (Right Issue)	5,019.45	(127.90)
Interest Expenses paid	50.75	(53.51)
Repayment of Lease Liability	(117.70)	
Dividend paid	(88.43)	
Net cash used in financing activities	10,592.83	1,306.62
Net increase/(decrease) in cash and cash equivalent	**595.50**	**(1,356.13)**
Cash and cash equivalents opening balance	2,831.16	1,465.22
Cash and cash equivalents acquired on acquisition of Subsidiary	-	
Cash and cash equivalents closing balance	3,426.66	109.10
Net increase/(decrease) in cash and cash equivalent	**595.50**	**(1,356.13)**

KRISHIVAL FOODS LIMITED

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

CIN: L74120MH2014PLC254748

Unaudited Consolidated Segment Information For the quarter and half year ended 30th September, 2026

(₹ in Lakhs)

Sr No.	Particulars	Consolidated					
		Quarter Ended			Half year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	**Segment Revenue**						
	a) Nuts and Dry fruits	6,316.21	3,738.13	5,305.27	10,054.34	8,694.05	20,245.20
	b) Ice Creams	2,250.07	5,157.93	1,361.73	7,407.99	2,924.98	9,022.04
	Revenue from Operations	**8,566.28**	**8,896.06**	**6,667.00**	**17,462.33**	**11,619.03**	**29,267.24**
2	**Segment Results**						
	Profit/(Loss) Before Tax & Interest from each segment						
	a) Nuts and Dry fruits	909.80	453.46	620.37	1,363.26	1,231.86	2,583.25
	b) Ice Creams	245.21	399.21	195.62	644.42	223.31	582.44
	Total	**1,155.01**	**852.67**	**815.99**	**2,007.68**	**1,455.16**	**3,165.69**
	Less: Finance Costs	195.64	140.03	74.25	335.67	127.90	311.58
	Less: Other unallocable expenses net of unallocable income	-	-	-		-	-
	Profit/(Loss) before tax	**959.37**	**712.64**	**741.74**	**1,672.00**	**1,327.26**	**2,854.11**
3	**Segment Assets**						
	a) Nuts and Dry fruits	24,636.43	19,260.74	12,607.67	24,636.43	12,607.67	15,853.30
	b) Ice Creams	14,460.37	8,105.60	7,319.63	14,460.37	7,319.63	9,164.27
	Total Segment Assets	**39,096.80**	**27,366.34**	**19,927.30**	**39,096.80**	**19,927.30**	**25,017.57**
4	**Segment Liabilities**						
	a) Nuts and Dry fruits	7,903.34	5,318.86	2,968.91	7,903.34	2,968.91	2,192.77
	b) Ice Creams	4,632.79	1,449.66	1,823.06	4,632.79	1,823.06	2,834.27
	Total Segment Liabilities	**12,536.13**	**6,768.52**	**4,791.98**	**12,536.13**	**4,791.98**	**5,027.04**

Tamanna Parmar
B. Com, FCA, CWA

TAMANNA PARMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarter and Half Year Ended Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52(4) read with Regulation 63 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended mended

The Board of Directors of
Krishival Foods Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Krishival Foods Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2026 and year to date results for the period from 1 April 2026 to 30 September 2026

2. We This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting' ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 and 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, as amended. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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.

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

4. Based on our review conducted as 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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, as amended, including the manner in which it is to be disclosed, or that it contains material misstatement.

For **Tamanna Parmar and Associates Chartered Accountants**
Firm Registration No. 014444C



CA Tamanna Parmar
Partner
Membership No. 409291
UDIN:26409291CKCSSU3167
Place: Mumbai
Date: 04th November 2026
Peer Review No.014854

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

KRISHIVAL FOODS LIMITED

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

CIN: L74120MH2014PLC254748

Standalone Balance Sheet as at 30th September, 2026

(₹ in Lakhs)

Particulars	As at 30-09-2026	As at 31-03-2026
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	3,204.62	2,857.27
(b) Right of Use Assets	170.77	171.87
(c) Capital work in progress	1,502.66	436.46
(d) Financial Assets		
(i) Investments	1,546.68	1,546.68
(ii) Loans	7,327.52	4,610.53
(iii) Other financial assets	50.79	46.48
Total Non-current Assets	**13,803.04**	**9,669.29**
(2) Current assets		
(a) Inventories	6,847.40	2,097.86
(b) Financial Assets		
(i) Trade receivables	5,332.84	3,531.42
(ii) Cash and cash equivalents	2,726.05	2,312.26
(iii) Loans	-	-
(iv) Other financial assets	837.81	323.92
(c) Current Tax Assets, net	160.00	75.04
(d) Other current assets	3,265.94	3,400.26
Total Current Assets	**19,170.04**	**11,740.76**
Total Assets	**32,973.08**	**21,410.05**
II. EQUITY and LIABILITIES		
(a) Equity Share Capital	2,526.35	2,346.16
(b) Other Equity	23,143.64	16,877.47
Total Equity	**25,669.99**	**19,223.63**
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	167.67	172.77
(b) Provisions	29.20	21.55
(c) Deferred tax liabilities net	45.26	42.78
Total Non-current liabilities	**242.13**	**237.10**
(1) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,298.63	1,426.79
(ii) Lease liabilities	-	-
(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	1,411.44	388.56
(iv) Other financial liabilities	187.08	99.31
(b) Other current liabilities	139.78	31.11
(c) Provisions - current	24.03	3.55
(d) Current Tax Liabilities, net	-	-
Total Current liabilities	**7,060.96**	**1,949.32**
Total liabilities	**7,303.09**	**2,186.42**
Total Equity and Liabilities	**32,973.08**	**21,410.05**

KRISHIVAL FOODS LIMITED

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

CIN: L74120MH2014PLC254748

Unaudited Standalone Financial Result For The Quarter And Half Year Ended 30th September 2026

(₹ in Lakhs, except per share data)

Sr No	Particulars	Quarter Ended			Half year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	**Income**						
	Revenue From Operations	6,316.21	3,738.13	5,303.18	10,054.34	8,707.86	20,258.68
	Other Income	339.97	122.56	177.08	462.53	345.55	936.60
	Total Income (I)	6,656.18	3,860.69	5,480.26	10,516.87	9,053.41	21,195.28
II	**Expenses**						
	Cost of materials consumed	6,319.18	1,968.83	4,192.03	8,288.01	6,959.76	15,502.42
	Changes in inventories of Stock-in -Trade	(1,695.79)	519.73	(330.64)	(1,176.06)	(758.68)	(310.57)
	Employee benefits expense	224.54	197.51	161.76	422.05	276.27	563.76
	Finance costs	110.03	77.53	42.02	187.56	64.99	171.04
	Depreciation and amortization expense	126.88	111.17	92.60	238.05	170.08	387.31
	Other expenses	629.71	492.61	589.58	1,122.32	1,057.61	2,172.25
	Total expenses (II)	5,714.55	3,367.38	4,747.35	9,081.93	7,770.03	18,486.21
III	**Profit/(loss) before tax (I-II)**	**941.63**	**493.31**	**732.91**	**1,434.94**	**1,283.38**	**2,709.07**
IV	**Tax Expense**						
	Current tax	251.96	108.53	191.80	360.49	332.00	646.08
	Deferred tax	17.15	(13.50)	(0.09)	3.65	(4.54)	(15.77)
	Total Tax Expense (IV)	269.11	95.03	191.71	364.14	327.46	630.31
V	**Profit/(loss) after tax for the period (III-IV)**	**672.52**	**398.28**	**541.20**	**1,070.80**	**955.92**	**2,078.76**
VI	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss	(2.59)	(1.01)	0.03	(3.60)	0.07	(4.05)
	Income tax relating to items that will not be reclassified to profit or loss	0.65	0.25	(0.01)	0.90	(0.02)	1.02
	Total Other Comprehensive Income (VI)	(1.94)	(0.76)	0.03	(2.70)	0.05	(3.03)
VII	**Total Comprehensive Income for the period (V+VI)**	**670.58**	**397.52**	**541.23**	**1,068.10**	**955.97**	**2,075.73**
	Paid up Equity Share Capital (Face value of Rs.10/- each)	2,453.84	2,333.14	2,277.86	2,453.84	2,277.86	2,304.06
	Face value per Equity Share (in Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
	Other Equity Excluding Revaluation Reserves as per Balance Sheet	-	-	-	-	-	16,877.47
VIII	**Earnings per equity share (*not annualised)**						
	Basic	**2.74***	**1.71***	**2.38***	**4.36***	**4.20***	**9.02**
	Diluted	**2.62***	**1.63***	**2.32***	**4.17***	**4.10***	**8.59**

Notes

1	These standalone results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
2	The above statement of unaudited 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 4th November, 2026. The above results have been subjected to "limited review" by the statutory auditors of the Company. The unaudited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
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) fully called up as on the reporting date.
4	Based on the management approach as defined in Ind AS 108 - Operating Segments, management 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 Management recognise as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly not provided in the standalone financial results.
5	The Company has prepared these standalone financial results for the quarter and half year ended 30th September 2026, along with comparative figures for the quarter and half year ended 30th September 2025. The comparative figures have been incorporated based on the financial results submitted for the quarter and half year ended 30th September 2025
6	During the year ended March 31, 2026, 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 www.krishival.com and also on www.nseindia.com and www.bseindia.com

For Krishival Foods Limited

Aparna Sujit Bangar
Managing Director
DIN : 05332039

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

KRISHIVAL FOODS LIMITED

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

CIN: L74120MH2014PLC254748

Standalone Cash Flow Statement for the period ended on 30th September, 2026

(₹ in Lakhs)

Particulars	For Period ended 30-Sep-26	For Period ended 30-Sep-25
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	1,434.94	1,283.38
Adjustments for:		
Depreciation	238.05	170.08
Interest Income	(246.06)	(123.92)
Interest Expenses	187.56	64.99
Rent Income	(6.14)	(5.95)
Provision for gratuity	8.63	1.56
Provision for CSR	19.49	-
Expenses Towards Issue of Rights Shares	(13.46)	-
ESOP	76.38	-
Unrealised Exchange (Gain)/Loss	(16.33)	(103.81)
Operating profit before working capital changes	1,683.06	1,286.34
Adjustments for changes in Working Capital		
(Increase) / Decrease in trade receivables	(1,801.42)	(585.79)
(Increase) / Decrease in inventories	(4,749.54)	(1,364.99)
(Increase) / Decrease in Other assets	134.32	444.54
(Increase) / Decrease in Other financial assets	(18.20)	(4.82)
Increase / (Decrease) in trade payable	1,039.21	355.42
Increase / (Decrease) in other current liabilities	108.67	47.34
Increase / (Decrease) in other financial liabilities	83.33	-
Cash generated from operations	(3,520.56)	178.03
Income tax paid (net)	(446.75)	(206.55)
Net cash generated by operating activities	(3,967.31)	(28.52)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Properties, Plant and Equipment	(584.30)	(385.91)
Increase in Capital Work in Progress	(1,066.20)	-
Sale of Properties, Plant and Equipment		2.80
Loan given (Net)	(2,716.99)	(1,462.01)
Investment in Equity Shares	-	(200.00)
Investment in Fixed Deposits (Net)	(500.00)	(150.00)
Interest Income	246.06	123.92
Rent Income	6.14	5.95
Net cash (used in) / generated by investing activities	(4,615.29)	(2,065.25)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	3,866.74	83.00
Borrowings - Current (Net)		787.93
Issue of Equity Shares (Right Issue)	5,405.64	
Interest Expenses paid	(187.56)	(64.99)
Dividend paid	(88.42)	(53.51)
Net cash used in financing activities	8,996.39	752.43
Net increase/(decrease) in cash and cash equivalent	**413.79**	**(1,341.34)**
Cash and cash equivalents opening balance	2,312.26	1,443.19
Cash and cash equivalents closing balance	2,726.05	101.85
Net increase/(decrease) in cash and cash equivalent	**413.79**	**(1,341.34)**

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

November 04, 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**

Subject: Declaration on the limited review 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 limited review report with unmodified / unqualified opinion on Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on September 30, 2026.

You are requested to take note of the same.

Thanking You,

For KRISHIVAL FOODS LIMITED

APARNA SUJIT BANGAR
Digitally signed by APARNA SUJIT BANGAR
Date: 2026.11.04 17:53:27 +05'30'

Aparna Suit Bangar
Managing Director
DIN: 05332039