

**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

February 10, 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: Outcome of Board meeting**

Dear Sir / Madam,

This is to inform you that Krishival Foods Limited in its meeting held on Tuesday, February 10, 2026 inter alia, has considered and approved the following:

1. Standalone Unaudited Financial Results of the Company for the quarter ended December 31, 2025.
2. Consolidated Unaudited Financial Results alongwith Segment Reporting of the Company for the quarter ended December 31, 2025.
3. Limited Review Report on Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended on December 31, 2025.
4. Waiver of remuneration by Mr. Sujit Sudhakar Bangar (DIN: 07871115), Chairperson and Whole- Time Director of the Company.
5. The Nomination and Remuneration Committee of the Company has approved grant of 6,35,000 (Six Lakhs Thirty-Five Thousand) stock options to eligible employees of the company and its subsidiary Company as per Employee Stock Options Plan 2023 ("ECL ESOP 2023").
6. The Company to issue corporate guarantee to Bank ("Lender") for an amount upto Rs. 4.5 crores as security for the working capital and term loan to be availed by Melt 'N' Mellow Foods Private Limited, material subsidiary of the Company from the Maharashtra Gramin Bank, subject to the approval of Members of the Company.
7. Company to buy factory building from Siddhivinayak Cashews Industries Private Limited, wholly-owned subsidiary of the Company, 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>

Furthermore, the extract of the unaudited standalone and consolidated financial Results of the Company for the quarter ended on December 31, 2025 will be published in the newspapers in compliance with the Regulation 47 of the SEBI (LODR) Regulations, 2015.

The Information required to be submitted pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 is annexed herewith as **Annexure I Annexure II and Annexure III**.

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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, February 13, 2026 onwards.

**The meeting commenced at 04:00 P.M. and concluded at 05:00 P.M.**

You are requested to take note of the same.

Thanking You,

**KRISHIVAL FOODS LIMITED**

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

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### Annexure I

**Disclosure of Event and Information pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular number SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024.**

#### Issuance of Securities

Sr. No.	Particulars	Details
1.	Brief details of options granted	Further 6,35,000 ESOP granted by the Nomination and Remuneration Committee of the Company to the eligible employee of the company and its subsidiary Company under ECL ESOP 2023
2.	Whether the scheme is in terms of SEBI (SBEB) Regulations, 2014	The ECL ESOP 2023 has been formulated and adopted by the Company in terms of Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, as amended from time to time.
3.	Total number of shares covered by these options	The Company had approved 19,75,000 Equity Shares to be issued pursuant to exercise of 19,75,000 options to be granted under ECL ESOP 2023, out of which 5,54,400 ESOP has been granted earlier and further 6,35,000 ESOP is being granted now.
4.	Pricing formula	Pursuant to provisions of the SEBI SBEBSE and ECL ESOP 2023 the ESOP has been granted at Rs. 10/- per share
5.	Options vested	None
6.	Time within which option may be exercised	The exercise period will commenced from date of vesting and will expire not later than 5 Years from date of vesting of options or such other period decided by the Compensation Committee from time to time.
7.	Options exercised	None
8.	Money realized by exercise of options	None
9.	The total number of shares arising as a result of exercise of option	Eligible Employees are entitled for the allotment of One (01) Equity Share of the Company pursuant to exercise of One (01) option under the ECL ESOP 2023
10.	Options lapsed	Not Applicable
11.	Variation of terms of options	Not Applicable
12.	Brief details of significant terms	Kindly refer to the explanatory statement to the notice of the Postal Ballot approving ESOP dated February 23, 2023.
13.	Subsequent changes or cancellation or exercise of such options	Not applicable
14.	Diluted earnings per share pursuant to issue of equity shares on exercise of options	Not applicable

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### **Annexure II**

**Disclosure of Event and Information pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular number SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024.**

<b>Sr No.</b>	<b>Details of the counter party</b>	<b>Type of related party transaction</b>	<b>Value of transaction during the reporting period</b>
1.	Siddhivinayak Cashews Industries Private Limited	Purchase of factory building	Rs. 6 Crores

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### Annexure III

Disclosure of Event and Information pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular number SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024.

S. No.	Particulars	Details
1.	<b>Name of party for which such guarantees or indemnity or surety was given</b>	Melt 'N' Mellow Foods Private Limited, Material Subsidiary of the Company
2.	<b>Whether the promoter/ promoter group/ group companies have any interest in this transaction? If yes, nature of interest and details thereof and whether the same is done at "arm's length</b>	<p>Ms. Aparna Bangar, Managing Director of Krishival Foods Limited represent the Company in the Board of Melt 'N' Mellow Foods Private Limited.</p> <p>Except as disclosed above, none of the Promoters or Members of the Promoters Group or Directors of the Company is interested, financially or otherwise, in Melt 'N' Mellow Foods Private Limited.</p>
3.	<b>Brief details of such guarantee or indemnity or becoming a surety viz. brief details of agreement entered (if any) including significant terms and conditions, including amount of guarantee.</b>	<p>The proceeds of the credit facility to be used for meeting the Borrowers working capital and term loan requirements.</p> <p>The Corporate Guarantee for an amount upto Rs. 4.5 Crores.</p> <p>The Guarantee will subsist with the tenure of the loan.</p>
4.	<b>Impact of such guarantees or indemnity or surety on listed entity</b>	<p>This guarantee has been provided on behalf of the Subsidiary of the Company, which is part of the consolidated group.</p> <p>At this point, there is no impact of this guarantee on the Company other than as may be disclosed in the Financial Statements as a Contingent Liability.</p>



**Tamanna Parmar**

B. Com, FCA, CWA

9461388290

100 ft Road, Near Rajrajeshwar Temple, Mahaveer Nagar, Kankroli, Rajsamand-313324

**TAMANNA PARMAR & ASSOCIATES**

CHARTERED ACCOUNTANTS

email: tamanna\_parmar@yahoo.co.in

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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 nine months ended December 31, 2025 (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 ("the Regulations"), as amended, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 ("the Circular").
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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and performed 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

1. 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	

Branch Office :

1. 223, North Ayad , Udaipur (Raj.) - 313001
2. 505 A-wing, 5<sup>th</sup> Floor, Pranik Chamber, Saki Vihar road, Near Sakinaka Metro Station, Andheri East, Mumbai-400072 Maharashtra

2. Attention is drawn to Note as referred in the Statement which states that the Comparative figures for the quarter and nine months ended 31<sup>st</sup> December, 2024 as reported in the accompanying Statement have been worked out by the management of the Holding Company by exercising necessary due diligence to ensure that the financial results reflect true and fair view of Group's affairs and the same has not been subjected to limited review by auditors of the Holding Company.
3. Based on our review conducted as stated 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, 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 revenue of Rs. 1,958.61 lakhs and Rs. 4,883.59 lakhs, total net profit after tax of Rs. 58.60 lakhs and Rs. 121.78 lakhs and total comprehensive income of Rs. 58.60 lakhs and Rs. 121.78 lakhs for the quarter ended December 31, 2025, and for the period from April 01, 2025, to December 31, 2025, respectively 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: 26409291LUWNHY7525  
Place: Mumbai  
Date: 10<sup>th</sup> February 2026  
Peer Review No.014854

Branch Office :

1. 223, North Ayad , Udaipur (Raj.) - 313001
2. **505 A-wing, 5<sup>th</sup> Floor, Pranik Chamber, Saki Vihar road, Near Sakinaka Metro Station, Andheri East, Mumbai-400072 Maharashtra**

Sr No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	<b>Income</b>						
	Revenue From Operations	7,441.20	6,667.00	5,470.34	19,060.24	12,849.23	20,223.24
	Other Income	244.35	222.83	17.76	696.79	184.04	407.27
	<b>Total Income (I)</b>	<b>7,685.56</b>	<b>6,889.83</b>	<b>5,488.10</b>	<b>19,757.03</b>	<b>13,033.27</b>	<b>20,630.51</b>
II	<b>Expenses</b>						
	Cost of materials consumed	5,277.46	5,379.22	3,864.02	14,270.15	9,475.43	13,900.80
	Changes in inventories of Stock-in -Trade	(202.34)	(645.21)	337.39	(1,293.27)	(146.84)	238.98
	Employee benefits expense	340.75	255.63	229.61	815.47	358.49	627.37
	Finance costs	119.07	74.25	31.64	246.97	78.05	115.72
	Depreciation and amortization expense	205.74	148.51	129.28	485.59	280.90	435.20
	Other expenses	1,116.12	935.69	739.41	3,076.10	1,709.62	3,340.07
	<b>Total expenses (II)</b>	<b>6,856.81</b>	<b>6,148.09</b>	<b>5,331.35</b>	<b>17,601.02</b>	<b>11,755.66</b>	<b>18,658.14</b>
III	<b>Profit/(loss) before tax (I-II)</b>	<b>828.75</b>	<b>741.74</b>	<b>156.75</b>	<b>2,156.01</b>	<b>1,277.62</b>	<b>1,972.37</b>
IV	<b>Tax Expense</b>						
	Current tax	190.21	182.49	153.89	522.21	418.63	564.72
	Deferred tax	(2.70)	(20.50)	(2.57)	(27.66)	24.60	53.10
	<b>Total Tax Expense (IV)</b>	<b>187.51</b>	<b>161.99</b>	<b>151.32</b>	<b>494.55</b>	<b>443.23</b>	<b>617.82</b>
V	<b>Profit/(loss) after tax for the period (III-IV)</b>	<b>641.24</b>	<b>579.75</b>	<b>5.43</b>	<b>1,661.46</b>	<b>834.38</b>	<b>1,354.55</b>
VI	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to profit or loss	0.04	0.03	-	0.11	-	0.14
	Income tax relating to items that will not be reclassified to profit or loss	(0.01)	(0.01)	-	(0.03)	-	(0.04)
	<b>Total Other Comprehensive Income (VI)</b>	<b>0.03</b>	<b>0.03</b>	<b>-</b>	<b>0.08</b>	<b>-</b>	<b>0.10</b>
VII	<b>Total Comprehensive Income for the period (V+VI)</b>	<b>641.27</b>	<b>579.78</b>	<b>5.43</b>	<b>1,661.54</b>	<b>834.38</b>	<b>1,354.65</b>
	<b>Profit for the year attributable to</b>						
	-Owners of the Company	614.05	562.67	115.16	1,604.15	943.96	1,354.28
	-Non-controlling interest	27.19	17.08	(109.73)	57.31	(109.57)	0.27
	<b>Other comprehensive income for the year attributable to</b>						
	-Owners of the Company	0.03	0.03	-	0.08	-	0.10
	-Non-controlling interest	-	-	-	-	-	-
	<b>Total comprehensive income for the year attributable to</b>						
	-Owners of the Company	614.08	562.69	115.16	1,604.23	943.96	1,354.38
	-Non-controlling interest	27.19	17.08	(109.73)	57.31	(109.57)	0.27
	<b>Paid up Equity Share Capital (Face value of Rs.10/- each)</b>	<b>2,229.51</b>	<b>2,229.51</b>	<b>2,229.51</b>	<b>2,229.51</b>	<b>2,229.51</b>	<b>2,229.51</b>
	<b>Other Equity Excluding Revaluation Reserves as per Balance Sheet</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,280.15</b>
VIII	<b>Earnings per equity share (*not annualised)</b>						
	Basic	<b>2.88*</b>	<b>2.60*</b>	<b>0.02*</b>	<b>7.45*</b>	<b>3.74*</b>	<b>6.08</b>
	Diluted	<b>2.81*</b>	<b>2.54*</b>	<b>0.02*</b>	<b>7.28*</b>	<b>3.74*</b>	<b>6.08</b>
	Face value per Equity Share (in Rs.)	10.00	10.00	10.00	10.00	10.00	10.00

**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 consolidated results have been reviewed by Audit Committee and taken on records by Board of Directors at its meeting held on 10th February, 2026.
3	Pursuant to the listing of the Company's equity shares on the stock exchange during the current financial year, diluted earnings per share (EPS) has been computed in accordance with Ind AS 33 – Earnings per Share with respect to ESOP granted, applying the treasury stock method based on the average market price of the equity shares during the relevant periods. Accordingly, the diluted EPS figures disclosed for earlier quarters of the current financial year have been updated in the current quarter financial results to ensure consistency and comparability in accordance with the applicable accounting standards. The revision pertains only to the presentation of diluted EPS and does not have any impact on the reported profit, total comprehensive income, cash flows, or equity of the Company for any period.

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 Holding 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 Holding Company has prepared these Consolidated financial results for the Quarter and Nine Months ended 31st December, 2025 along with comparative figures for the Quarter and Nine Months ended 31st December, 2024 . However, Comparative figures for the Quarter and Nine Months ended 31st December, 2024 have been worked out by the management of the Holding Company by exercising necessary due diligence to ensure that the Consolidated financial results reflect true and fair view of Holding Company's affairs and the same has not been subjected to limited review by auditors of the Holding Company.
6	Figures for the previous period are regrouped / reclassified wherever necessary, to make them comparable.
7	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>

For Krishival Foods Limited

Aparna Morale Bangar  
Managing Director

DIN : 05332039

Date:- 10th February, 2026  
Place:- Mumbai

**Unaudited Consolidated Segment Information For the quarter and Nine Months ended 31st December, 2025**

(₹ in Lakhs)

Sr No.	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	<b>Segment Revenue</b>						
	a) Nuts and Dry fruits	5,482.59	5,305.27	4,779.25	14,176.64	12,102.34	17,299.93
	b) Ice Creams	1,958.61	1,361.73	944.57	4,883.59	1,000.37	2,923.31
	<b>Revenue from Operations</b>	<b>7,441.20</b>	<b>6,667.00</b>	<b>5,723.82</b>	<b>19,060.24</b>	<b>13,102.71</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	770.83	620.37	632.84	2,002.69	1,751.51	1,990.89
	b) Ice Creams	176.99	195.62	(190.41)	400.30	(141.81)	97.21
	<b>Total</b>	<b>947.82</b>	<b>815.99</b>	<b>442.43</b>	<b>2,402.98</b>	<b>1,609.70</b>	<b>2,088.10</b>
	Less: Finance Costs	119.07	74.25	31.64	246.97	78.05	115.72
	Less: Other unallocable expenses net of unallocable income	-	-	-	-	-	-
	<b>Profit/(Loss) before tax</b>	<b>828.75</b>	<b>741.74</b>	<b>410.78</b>	<b>2,156.01</b>	<b>1,531.65</b>	<b>1,972.37</b>

Note: The Company's Chief Operating Decision Maker reviews segment performance only at the level of segment results on quarterly basis. Segment assets and segment liabilities are not reviewed separately and hence those are not reported for nine months periods.



**Tamanna Parmar**

B. Com, FCA, CWA

9461388290

100 ft Road, Near Rajrajeshwar Temple, Mahaveer Nagar, Kankroli, Rajsamand-313324

**TAMANNA PARMAR & ASSOCIATES**

CHARTERED ACCOUNTANTS

email: tamanna\_parmar@yahoo.co.in

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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

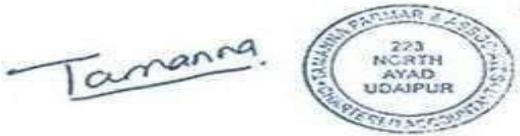
1. We have reviewed the accompanying statement of unaudited standalone financial results of **Krishival Foods Limited** (the "Company") for the quarter and nine months ended December 31, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 ("the Circular").
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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's management and approved by the Board of Directors. 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. 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.
4. Attention is drawn to Note as referred in the Statement which states that the Comparative figures for the quarter and nine months ended 31<sup>st</sup> December, 2024 as reported in the accompanying Statement have been worked out by the management of the Company by exercising necessary due diligence to ensure that the 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.

Branch Office :

1. 223, North Ayad , Udaipur (Raj.) - 313001
2. **505 A-wing, 5<sup>th</sup> Floor, Pranik Chamber, Saki Vihar road, Near Sakinaka Metro Station, Andheri East, Mumbai-400072 Maharashtra**

5. 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



**CA Tamanna Parmar**  
Partner  
Membership No. 409291  
UDIN: 26409291BYAJIY3362  
Place: Mumbai  
Date: 10<sup>th</sup> February, 2026  
Peer Review No.014854

Branch Office :

1. 223, North Ayad , Udaipur (Raj.) - 313001
2. **505 A-wing, 5<sup>th</sup> Floor, Pranik Chamber, Saki Vihar road, Near Sakinaka Metro Station, Andheri East, Mumbai-400072 Maharashtra**

Sr No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	<b>Income</b>						
	Revenue From Operations	5,482.52	5,303.18	4,540.54	14,190.38	11,856.78	17,323.30
	Other Income	183.69	177.08	14.14	529.24	181.21	222.71
	<b>Total Income (I)</b>	<b>5,666.21</b>	<b>5,480.26</b>	<b>4,554.68</b>	<b>14,719.62</b>	<b>12,037.99</b>	<b>17,546.01</b>
II	<b>Expenses</b>						
	Cost of materials consumed	4,405.04	4,192.03	3,372.10	11,364.80	8,944.74	12,878.74
	Changes in inventories of Stock-in -Trade	(453.87)	(330.64)	351.14	(1,212.55)	(121.20)	234.55
	Employee benefits expense	88.48	75.55	61.46	229.49	185.96	256.52
	Finance costs	73.33	42.02	19.78	138.32	65.33	83.48
	Depreciation and amortization expense	107.27	92.60	86.13	277.35	236.55	322.68
	Other expenses	661.16	675.79	304.68	1,854.03	1,248.71	1,863.23
	<b>Total expenses (II)</b>	<b>4,881.41</b>	<b>4,747.35</b>	<b>4,195.29</b>	<b>12,651.44</b>	<b>10,560.09</b>	<b>15,639.20</b>
III	<b>Profit/(loss) before tax (I-II)</b>	<b>784.80</b>	<b>732.91</b>	<b>359.39</b>	<b>2,068.18</b>	<b>1,477.90</b>	<b>1,906.82</b>
IV	<b>Tax Expense</b>						
	Current tax	190.29	191.80	122.22	522.29	385.80	531.74
	Deferred tax	6.33	(0.09)	(2.57)	1.74	24.60	21.54
	<b>Total Tax Expense (IV)</b>	<b>196.62</b>	<b>191.71</b>	<b>119.65</b>	<b>524.03</b>	<b>410.40</b>	<b>553.28</b>
V	<b>Profit/(loss) after tax for the period (III-IV)</b>	<b>588.18</b>	<b>541.20</b>	<b>239.74</b>	<b>1,544.15</b>	<b>1,067.50</b>	<b>1,353.54</b>
VI	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to profit or loss	0.04	0.03	-	0.11	-	0.14
	Income tax relating to items that will not be reclassified to profit or loss	(0.01)	(0.01)	-	(0.03)	-	(0.04)
	<b>Total Other Comprehensive Income (VI)</b>	<b>0.03</b>	<b>0.03</b>	<b>-</b>	<b>0.08</b>	<b>-</b>	<b>0.11</b>
VII	<b>Total Comprehensive Income for the period (V+VI)</b>	<b>588.21</b>	<b>541.22</b>	<b>239.74</b>	<b>1,544.23</b>	<b>1,067.50</b>	<b>1,353.65</b>
	<b>Paid up Equity Share Capital (Face value of Rs.10/- each)</b>	<b>2,229.51</b>	<b>2,229.51</b>	<b>2,229.51</b>	<b>2,229.51</b>	<b>2,229.51</b>	<b>2,229.51</b>
	<b>Other Equity Excluding Revaluation Reserves as per Balance Sheet</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,313.07</b>
VIII	<b>Earnings per equity share (*not annualised)</b>						
	Basic	<b>2.64*</b>	<b>2.43*</b>	<b>1.08*</b>	<b>6.93*</b>	<b>4.79*</b>	<b>6.07</b>
	Diluted	<b>2.58*</b>	<b>2.37*</b>	<b>1.08*</b>	<b>6.77*</b>	<b>4.79*</b>	<b>6.07</b>
	Face value per Equity Share (in Rs.)	10.00	10.00	10.00	10.00	10.00	10.00

**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 standalone results have been reviewed by Audit Committee and taken on records by Board of Directors at its meeting held on 10th February, 2026.
3	Pursuant to the listing of the Company's equity shares on the stock exchange during the current financial year, diluted earnings per share (EPS) has been computed in accordance with Ind AS 33 – Earnings per Share with respect to ESOP granted, applying the treasury stock method based on the average market price of the equity shares during the relevant periods. Accordingly, the diluted EPS figures disclosed for earlier quarters of the current financial year have been updated in the current quarter financial results to ensure consistency and comparability in accordance with the applicable accounting standards. The revision pertains only to the presentation of diluted EPS and does not have any impact on the reported profit, total comprehensive income, cash flows, or equity of the Company for any period.

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 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 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 Nine months ended 31st December, 2025 along with comparative figures for the Quarter and Nine months ended 31st December, 2024. However, Comparative figures for the Quarter and Nine months ended 31st December, 2024 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.
6	Figures for the previous period are regrouped / reclassified wherever necessary, to make them comparable.
7	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:- 10th February, 2026  
Place:- Mumbai

For Krishival Foods Limited



**Aparna Morale Bangar**  
**Managing Director**  
DIN : 05332039

