

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 11, 2025

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 Tuesday, November 11, 2025 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, 2025.
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, 2025.
3. Limited Review Report on Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on September 30, 2025.
4. Related Party Transaction pursuant to regulation 23(9) of SEBI (LODR) 2015 for the half year ended September 30, 2025.

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, 2025 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 14, 2025 onwards.

The meeting commenced at 04:00 P.M. and concluded at 09:00 P.M.

You are requested to take note of the same.

Thanking You,

KRISHIVAL FOODS LIMITED

Rahul Gawande
Company Secretary and Compliance Officer



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 half year ended September 30, 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 result 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	

2. Attention is drawn to Note no.4 of the Statement which states that the Comparative figures for the quarter and half year ended 30th September, 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 5th 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 assets Rs. 7,319.63 lakhs as at September 30, 2025, total revenue of Rs. 1,361.73 lakhs and Rs. 2,924.98 lakhs, total net profit after tax of Rs. 6.58 lakhs and Rs. 63.99 lakhs and total comprehensive income of Rs. 6.58 lakhs and Rs. 63.99 lakhs for the quarter ended September 30, 2025 and for the period from April 01, 2025 to September 30, 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

Tamanna



CA Tamanna Parmar

Partner

Membership No. 409291

UDIN:25409291BNGCDI6578

Place: Mumbai

Date: 11th November, 2025

Peer Review No. 014854

223, North Ayad , Udaipur (Raj.) - 313001

Ph : 0294- 2412842 (M) 9461388290 email: tamanna_parmar@yahoo.co.in

Sr No	Particulars	Quarter Ended			Half year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31 March 2025
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Income						
	Revenue From Operations	6,667.00	4,952.03	4,459.13	11,619.03	7,378.89	20,223.24
	Other Income	222.83	229.61	163.46	452.44	166.28	407.27
	Total Income (I)	6,889.83	5,181.65	4,622.59	12,071.47	7,545.17	20,630.51
II	Expenses						
	Cost of materials consumed	5,379.22	3,613.47	2,918.75	8,992.69	5,611.42	13,900.80
	Changes in inventories of Stock-in -Trade	(645.21)	(445.72)	185.92	(1,090.93)	(484.23)	238.98
	Employee benefits expense	255.63	219.10	69.32	474.72	128.88	627.37
	Finance costs	74.25	53.65	21.59	127.90	46.41	115.72
	Depreciation and amortization expense	148.51	131.33	76.41	279.84	151.62	435.20
	Other expenses	935.69	1,024.29	682.41	1,959.98	970.21	3,340.07
	Total expenses (II)	6,148.09	4,596.13	3,954.39	10,744.21	6,424.31	18,658.14
III	Profit/(loss) before tax (I-II)	741.74	585.52	668.20	1,327.26	1,120.87	1,972.37
IV	Tax Expense						
	Current tax	182.49	149.51	157.88	332.00	264.75	564.72
	Deferred tax	(20.50)	(4.45)	16.01	(24.95)	27.02	53.10
	Total Tax Expense (IV)	161.99	145.06	173.89	307.05	291.77	617.82
V	Profit/(loss) after tax for the period (III-IV)	579.75	440.46	494.31	1,020.21	829.10	1,354.55
VI	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	0.03	0.04	(0.04)	0.07	-	0.14
	Income tax relating to items that will not be reclassified to profit or loss	(0.01)	(0.01)	0.01	(0.02)	-	(0.04)
	Total Other Comprehensive Income (VI)	0.03	0.03	(0.03)	0.05	-	0.10
VII	Total Comprehensive Income for the period (V+VI)	579.78	440.49	494.28	1,020.26	829.10	1,354.65
	Profit for the year attributable to						
	-Owners of the Company	562.67	427.43	494.15	990.10	828.94	1,354.28
	-Non-controlling interest	17.08	13.03	0.16	30.11	0.16	0.27
	Other comprehensive income for the year attributable to						
	-Owners of the Company	0.03	0.03	(0.03)	0.05	-	0.10
	-Non-controlling interest	-	-	-	-	-	-
	Total comprehensive income for the year attributable to						
	-Owners of the Company	562.69	427.46	494.13	990.15	828.94	1,354.38
	-Non-controlling interest	17.08	13.03	0.16	30.11	0.16	0.27
	Paid up Equity Share Capital (Face value of Rs.10/- each)	2,229.51	2,229.51	2,229.51	2,229.51	2,229.51	2,229.51
	Other Equity Excluding Revaluation Reserves as per Balance Sheet	-	-	-	-	-	11,280.15
VIII	Earnings per equity share (*not annualised)						
	Basic	2.6*	1.98*	2.22*	4.58*	3.72*	6.08
	Diluted	2.6*	1.98*	2.22*	4.58*	3.72*	6.08
	Face value per Equity Share (in Rs.)	10.00	10.00	10.00	10.00	10.00	10.00

Notes

- 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.
- The above consolidated results have been reviewed by Audit Committee and taken on records by Board of Directors at its meeting held on 11th November, 2025.
- 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.
- 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 half year ended 30th September, 2025 along with comparative figures for the quarter and half year ended 30th September, 2024. However, Comparative figures for the quarter and half year ended 30th September, 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.
- Figures for the previous period are regrouped / reclassified wherever necessary, to make them comparable.
- 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 Morale Bangar
Managing Director
DIN : 05332039



Date:- 11th November, 2025
Place:- Mumbai

Consolidated Balance Sheet as at 30th September, 2025

(₹ in Lakhs)

	30-09-2025	31 March 2025
	Un-audited	Audited
ASSETS		
Non-current assets		
(1) Non-current assets		
(a) Property, Plant and Equipment	3,639.69	3,334.39
(b) Intangible Assets	79.09	82.55
(c) Right of Use Assets	-	15.56
(d) Capital work in progress	590.62	222.12
(e) Financial Assets		
(i) Investments	58.46	58.46
(ii) Loans	3,588.18	2,801.40
(iii) Other financial assets	131.65	47.10
Total Non-current Assets	8,087.69	6,561.57
Current assets		
(a) Inventories	4,733.60	3,723.93
(b) Financial Assets		
(i) Trade receivables	2,395.84	2,256.88
(ii) Cash and cash equivalents	109.10	1,465.22
(iii) Loans	21.42	5.00
(iii) Other financial assets	325.65	199.43
(d) Other current assets	4,254.00	3,063.70
Total Current Assets	11,839.60	10,714.16
Total Assets	19,927.29	17,275.74
II. EQUITY and LIABILITIES		
(a) Equity Share Capital	2,229.51	2,229.51
(b) Other Equity	12,216.70	11,280.15
Non-Controlling Interest	689.12	659.00
Total Equity	15,135.33	14,168.67
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,603.94	1,069.27
(ii) Lease liabilities	-	5.47
(b) Provisions	14.59	13.10
(c) Deferred tax liabilities net	59.55	84.50
Total Non-current liabilities	1,678.08	1,172.35
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,144.23	190.89
(ii) Trade Payables	-	11.58
a) Total outstanding dues of creditors of Micro and Small Enterprises	45.64	426.89
b) Total outstanding dues of other than Micro and Small Enterprises	818.44	309.84
(iii) Other financial liabilities	600.03	655.59
(d) Other current liabilities	333.77	271.17
(e) Provisions	1.72	24.53
(f) Current Tax Liabilities, net	170.06	44.22
Total Current liabilities	3,113.89	1,934.72
Total liabilities	4,791.97	3,107.06
Total Equity and Liabilities	19,927.29	17,275.74

Consolidated Cash Flow Statement for the period ended on 30th September, 2025

(₹ in Lakhs)

Particulars	For Period ended 30-Sep-25	For Period ended 30-Sep-24
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	1,327.26	1,120.87
Adjustments for:		
Depreciation	279.84	145.08
Interest Income	(111.24)	-
Interest Expenses	127.90	43.86
Rent Income	(5.22)	(4.86)
Provision for gratuity	1.56	2.67
Unrealised Exchange (Gain)/Loss	(103.81)	74.06
Operating profit before working capital changes	1,516.30	1,381.68
Adjustments for changes in Working Capital		
(Increase) / Decrease in trade receivables	(134.74)	(1,006.41)
(Increase) / Decrease in inventories	(1,009.68)	1,136.19
(Increase) / Decrease in Other assets	(2,406.87)	69.13
Increase / (Decrease) in trade payable	348.45	72.70
Increase / (Decrease) in short term borrowing	-	-
Increase / (Decrease) in other current liabilities	46.78	0.89
Cash generated from operations	(1,639.75)	1,654.18
Income tax paid (net)	(206.55)	(229.62)
Net cash generated by operating activities	(1,846.30)	1,424.56
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Properties, Plant and Equipment	(941.43)	(345.85)
Sale of Properties, Plant and Equipment	2.80	-
Loan given (Net)	5.00	-
Interest Income	111.24	-
Rent Income	5.95	4.86
Net cash (used in) / generated by investing activities	(816.44)	(340.99)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	1,193.93	-
Borrowings - Current (Net)	294.09	(24.64)
Interest Expenses paid	(127.90)	(43.86)
Dividend paid	(53.51)	(44.69)
Issue of Equity Shares	-	(9.00)
Premium on Equity Shares	-	(891.00)
Net cash used in financing activities	1,306.61	(1,013.19)
Net increase/(decrease) in cash and cash equivalent	(1,356.13)	70.38
Cash and cash equivalents opening balance	1,465.22	604.63
Cash and cash equivalents acquired on acquisition of Subsidiary	-	44.50
Cash and cash equivalents closing balance	109.10	719.51
Net increase/(decrease) in cash and cash equivalent	(1,356.13)	70.38

Unaudited Consolidated Segment Information For the quarter and half year ended 30th September, 2025

(₹ in Lakhs)

Sr No.	Particulars	Consolidated					
		Quarter Ended			Half year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31 March 2025
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Segment Revenue						
	a) Nuts and Dry fruits	5,305.27	3,388.79	4,403.33	8,694.05	7,323.09	17,299.93
	b) Ice Creams	1,361.73	1,563.25	55.80	2,924.98	55.80	2,923.31
	Revenue from Operations	6,667.00	4,952.03	4,459.13	11,619.03	7,378.89	20,223.24
2	Segment Results						
	Profit/(Loss) Before Tax & Interest from each segment						
	a) Nuts and Dry fruits	620.37	611.48	685.59	1,231.86	1,163.08	1,990.89
	b) Ice Creams	195.62	27.69	2.30	223.31	2.30	97.21
	Total	815.99	639.17	687.89	1,455.16	1,165.38	2,088.10
	Less: Finance Costs	74.25	53.65	19.69	127.90	44.51	115.72
	Less: Other unallocable expenses net of unallocable income	-	-	-	-	-	-
	Profit/(Loss) before tax	741.74	585.52	668.20	1,327.26	1,120.87	1,972.37
3	Segment Assets						
	a) Nuts and Dry fruits	12,607.67	13,360.06	13,573.51	12,607.67	13,573.51	11,815.76
	b) Ice Creams	7,319.63	5,655.06	2,640.53	7,319.63	2,640.53	5,459.98
	Total Segment Assets	19,927.30	19,015.11	16,214.04	19,927.30	16,214.04	17,275.74
4	Segment Liabilities						
	a) Nuts and Dry fruits	2,968.91	2,736.36	2,399.24	2,968.91	2,399.24	1,035.08
	b) Ice Creams	1,823.06	1,667.73	124.49	1,823.06	124.49	2,071.98
	Total Segment Liabilities	4,791.98	4,404.09	2,523.73	4,791.98	2,523.73	3,107.07



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 half year ended September 30, 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 no.4 of the Statement which states that the Comparative figures for the quarter and half year ended 30th September, 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.
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 5th 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

Tamanna



CA Tamanna Parmar

Partner

Membership No. 409291

UDIN: 25409291BNGCDF9098

Place: Mumbai

Date: 11th November, 2025

Peer Review No. 014854

223, North Ayad , Udaipur (Raj.) - 313001

Ph : 0294- 2412842 (M) 9461388290 email: tamanna_parmar@yahoo.co.in

Sr No	Particulars	Quarter Ended			Half year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31 March 2025
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Income						
	Revenue From Operations	5,303.18	3,404.68	4,396.48	8,707.86	7,316.24	17,323.30
	Other Income	177.08	168.47	164.25	345.55	167.07	222.71
	Total Income (I)	5,480.26	3,573.15	4,560.73	9,053.41	7,483.31	17,546.01
II	Expenses						
	Cost of materials consumed	4,192.03	2,767.73	2,879.97	6,959.76	5,572.64	12,878.74
	Changes in inventories of Stock-in -Trade	(330.64)	(428.04)	197.81	(758.68)	(472.34)	234.55
	Employee benefits expense	75.55	65.46	64.94	141.01	124.50	256.52
	Finance costs	42.02	22.97	20.73	64.99	45.55	83.48
	Depreciation and amortization expense	92.60	77.48	75.22	170.08	150.43	322.68
	Other expenses	675.79	517.08	656.23	1,192.87	944.03	1,863.23
	Total expenses (II)	4,747.35	3,022.68	3,894.89	7,770.03	6,364.80	15,639.19
III	Profit/(loss) before tax (I-II)	732.91	550.47	665.84	1,283.38	1,118.51	1,906.82
IV	Tax Expense						
	Current tax	191.80	140.20	156.71	332.00	263.58	531.74
	Deferred tax	(0.09)	(4.45)	16.16	(4.54)	27.17	21.54
	Total Tax Expense (IV)	191.71	135.75	172.87	327.46	290.75	553.28
V	Profit/(loss) after tax for the period (III-IV)	541.20	414.72	492.97	955.92	827.76	1,353.54
VI	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	0.03	0.04	(0.04)	0.07	-	0.15
	Income tax relating to items that will not be reclassified to profit or loss	(0.01)	(0.01)	0.01	(0.02)	-	(0.04)
	Total Other Comprehensive Income (VI)	0.03	0.03	(0.03)	0.05	-	0.11
VII	Total Comprehensive Income for the period (V+VI)	541.22	414.75	492.94	955.97	827.76	1,353.65
	Paid up Equity Share Capital (Face value of Rs.10/- each)	2,229.51	2,229.51	2,229.51	2,229.51	2,229.51	2,229.51
	Other Equity Excluding Revaluation Reserves as per Balance Sheet	-	-	-	-	-	11,313.07
VIII	Earnings per equity share (*not annualised)						
	Basic	2.43*	1.86*	2.21*	4.29*	3.71*	6.07
	Diluted	2.43*	1.86*	2.21*	4.29*	3.71*	6.07
	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 11th November, 2025.
3	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.
4	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 half year ended 30th September, 2025 along with comparative figures for the quarter and half year ended 30th September, 2024. However, Comparative figures for the quarter and half year ended 30th September, 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.
5	Figures for the previous period are regrouped / reclassified wherever necessary, to make them comparable.
6	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




Apama Morale Bangar
Managing Director

DIN : 05332039

Date:- 11th November, 2025

Place:- Mumbai

Standalone Balance Sheet as at 30th September, 2025

(₹ in Lakhs)

Particulars	Note No	As at 30 September 2025	As at 31 March 2025
I. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	3	2,533.54	2,368.51
(b) Right of Use Assets	4	-	15.56
(c) Capital work in progress	5	59.55	-
(d) Financial Assets			
(i) Investments	7	1,258.46	1,058.46
(ii) Loans	8	3,512.51	2,045.50
(iii) Other financial assets	9	44.55	47.10
Total Non-current Assets		7,408.61	5,535.11
(2) Current assets			
(a) Inventories	12	4,381.90	3,016.92
(b) Financial Assets			
(i) Trade receivables	14	2,147.89	1,557.89
(ii) Cash and cash equivalents	15	101.85	1,443.19
(iii) Loans	17	-	5.00
(iv) Other financial assets	18	315.55	158.18
(c) Other current assets	19	2,476.21	2,829.44
Total Current Assets		9,423.40	9,010.61
Total Assets		16,832.01	14,545.72
II. EQUITY and LIABILITIES			
(a) Equity Share Capital	20	2,229.51	2,229.51
(b) Other Equity	21	12,215.46	11,313.07
Total Equity		14,444.97	13,542.58
(1) Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	22	595.86	512.86
(ii) Lease liabilities		-	5.47
(b) Provisions	23	14.59	13.10
(c) Deferred tax liabilities net	24	54.27	58.81
Total Non-current liabilities		664.72	590.25
(1) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	25	798.36	10.43
(ii) Lease liabilities	26	-	11.59
(iii) Trade Payables	27		
a) Total outstanding dues of creditors of Micro and Small Enterprises		-	-
b) Total outstanding dues of other than Micro and Small Enterprises		617.51	257.76
(iv) Other financial liabilities	28	86.00	59.08
(b) Other current liabilities	29	48.82	27.86
(c) Provisions - current	30	1.57	1.57
(d) Current Tax Liabilities, net	31	170.06	44.61
Total Current liabilities		1,722.32	412.88
Total liabilities		2,387.04	1,003.13
Total Equity and Liabilities		16,832.01	14,545.72

Standalone Cash Flow Statement for the period ended on 30th September, 2025

(₹ in Lakhs)

Particulars	For Period ended 30-Sep-25	For Period ended 30-Sep-24
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	1,283.38	1,118.51
Adjustments for:		
Depreciation	170.08	145.07
Interest Income	(123.92)	-
Interest Expenses	64.99	44.45
Rent Income	(5.95)	(4.86)
Provision for gratuity	1.56	2.68
Unrealised Exchange (Gain)/Loss	(103.81)	74.06
Operating profit before working capital changes	1,286.34	1,379.91
Adjustments for changes in Working Capital		
(Increase) / Decrease in trade receivables	(585.79)	(1,074.76)
(Increase) / Decrease in inventories	(1,364.99)	1,136.04
(Increase) / Decrease in Other assets	444.54	(4.86)
(Increase) / Decrease in Other financial assets	(4.82)	72.04
Increase / (Decrease) in trade payable	355.42	128.89
Increase / (Decrease) in other current liabilities	47.34	0.91
Cash generated from operations	178.03	1,638.17
Income tax paid (net)	(206.55)	(229.62)
Net cash generated by operating activities	(28.52)	1,408.55
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Properties, Plant and Equipment	(385.91)	(292.85)
Sale of Properties, Plant and Equipment	2.80	-
Loan given (Net)	(1,462.01)	(47.00)
Investment in Equity Shares	(200.00)	(900.00)
Investment in Fixed Deposits (Net)	(150.00)	-
Interest Income	123.92	-
Rent Income	5.95	4.86
Net cash (used in) / generated by investing activities	(2,065.25)	(1,234.99)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	83.00	-
Borrowings - Current (Net)	787.93	(24.64)
Interest Expenses paid	(64.99)	(43.65)
Dividend paid	(53.51)	(44.69)
Net cash used in financing activities	752.43	(112.98)
Net increase/(decrease) in cash and cash equivalent	(1,341.34)	60.58
Cash and cash equivalents opening balance	1,443.19	602.39
Cash and cash equivalents closing balance	101.85	662.97
Net increase/(decrease) in cash and cash equivalent	(1,341.34)	60.58

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 11, 2025

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 Morale 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, 2025.

For KRISHIVAL FOODS LIMITED



Aparna Morale Bangar
Managing Director
DIN: 05332039