

**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

August 12, 2025

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, August 12, 2025 inter alia, has considered and approved the following:

1. Standalone Unaudited Financial Results along with limited review report of the Company for the quarter ended June 30, 2025.
2. Consolidated Unaudited Financial Results along with limited review report of the Company for the quarter ended June 30, 2025.
3. Appointment of Adfactors PR Private Limited as Investor Relations Advisor w. e. f. August 12, 2025.

The details required under Regulation 30 of SEBI LODR Regulations read with the SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 are enclosed as **Annexure I**.

4. Pursuant to Regulation 32(2) of SEBI (LODR) Regulations, 2015 as the proceeds from the issue has been completely utilized, hence Statement of deviation(s) or variation(s) is not applicable from this quarter onwards. The same is annexed as **Annexure- II**.
5. Further to our letter dated June 27, 2025, we wish to update that the proposed investment in BVK Foods Private Limited and Hamma Foods Private Limited is expected to be completed, a few months later than initially planned.

We are pleased to inform that the discussions are progressing constructively. The Company remains confident about the strategic value of these investments and is committed to concluding the transaction at the earliest opportunity. This update is being submitted for the information of shareholders and the stock exchanges.

6. The Company to issue corporate guarantee to Bank ("Lender") for an amount upto Rs. 20 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 bank.

The details required under Regulation 30 of SEBI LODR Regulations read with the SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 is enclosed as **Annexure III**.

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7. Quarterly review of related party transaction
8. Induction of Mr. Hrushikesh Bahekar (DIN: 11194097) Non-Executive Independent Director in Audit Committee, Nomination and Remuneration committee, Stakeholder Relationship Committee and Corporate Social Responsibility Committee
9. Constitution of Administrative committee for day to day operation

Further, pursuant to Regulation 30(8) of the SEBI LODR Regulations the enclosed disclosures are also made available on the Company's website at [www.krishival.com](http://www.krishival.com)

Furthermore, the extract of the unaudited standalone and consolidated financial Results of the Company for the quarter ended on June 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, August 15, 2025 onwards.

**The meeting commenced at 04:00 P.M. and concluded at 05.30 P.M.**

You are requested to take note of the same.

Thanking You,

Yours faithfully,

**KRISHIVAL FOODS LIMITED**

**Rahul Gawande**  
**Company Secretary and Compliance Officer**  
**M.No. - A49344**

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<b>Particulars</b>	<b>Details</b>
Name of the Parties whom the Contract has been entered	M/s Adfactors PR Private Limited
Purpose of entering into the Contract	To manage Company's Investor Relations
Shareholding, if any, in the entity with whom the Contract is executed	Nil
Significant terms of the Contract	There are no significant terms
Whether the said parties are related to promoter/ promoter group/ group companies in any manner	No
Whether the transaction would fall within Related party transactions	No
In case of issuance of shares to the parties, details of issue price, class of shares issued	Not Applicable
Any other disclosure related to Contract	Nil

**Annexure-II**

**Statement of Deviation / Variation in utilization of funds raised**

<b>Name of listed entity</b>	Krishival Foods Limited
<b>Mode of Fund Raising</b>	Preferential
<b>Date of Raising Funds</b>	23/08/23
<b>Amount Raised</b>	Rs 6425 Lakhs
<b>Report filed for quarter ended</b>	30-June-25
<b>Monitoring Agency</b>	Not Applicable
<b>Monitoring Agency Name, if applicable</b>	Not Applicable
<b>Is there a Deviation / Variation in use of funds raised</b>	Not Applicable
<b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders</b>	Not Applicable
<b>If Yes, Date of shareholder Approval</b>	Not Applicable
<b>Explanation for the Deviation / Variation</b>	Not Applicable
<b>Comments of the Audit Committee after review</b>	Not Applicable
<b>Comments of the auditors, if any</b>	Not Applicable
<b>Objects for which funds have been raised and where there has been a deviation, in the following table</b>	Not Applicable

<b>Original Object</b>	<b>Modified Object, if any</b>	<b>Original Allocation</b>	<b>Modified allocation, if any</b>	<b>Funds Utilised</b>	<b>Amount of Deviation/ Variation for the quarter according to applicable object</b>	<b>Remarks if any</b>
Working Capital and General Corporate Purpose	Not Applicable	Not Applicable	Not Applicable	Nil	Not Applicable	NIL

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

For Krishival Foods Limited

 

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

**Place: Mumbai**

**Date: August 12, 2025**

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

 

**CA Tamanna Parmar**  
**Partner**  
**Membership No. 409291**  
**UDIN: 25409291BNGCCB7871**

**Peer Review No. 014854**

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**Annexure- III**

<b>S. No.</b>	<b>Particulars</b>	<b>Details</b>
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. 20 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>

Sr No	Particulars	Quarter Ended			Year Ended
		30-06-2025	31-03-2025	30-06-2024	31 March 2025
		Un-audited	Audited	Un-audited	Audited
I	<b>Income</b>				
	Revenue From Operations	3,404.68	5,466.52	2,919.73	17,323.30
	Other Income	168.47	41.50	3.10	222.71
	<b>Total Income (I)</b>	<b>3,573.15</b>	<b>5,508.02</b>	<b>2,922.83</b>	<b>17,546.01</b>
II	<b>Expenses</b>				
	Cost of materials consumed	2,767.73	3,934.00	2,692.67	12,878.74
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(428.04)	355.75	(670.05)	234.55
	Employee benefits expense	65.46	70.56	59.56	256.52
	Finance costs	22.97	18.15	24.82	83.48
	Depreciation and amortization expense	77.48	86.13	75.21	322.68
	Other expenses	517.08	614.52	287.05	1,863.23
	<b>Total expenses (II)</b>	<b>3,022.68</b>	<b>5,079.11</b>	<b>2,469.26</b>	<b>15,639.19</b>
III	<b>Profit/(loss) before tax (I-II)</b>	<b>550.47</b>	<b>428.91</b>	<b>453.57</b>	<b>1,906.82</b>
IV	<b>Tax Expense</b>				
	Current tax	140.20	145.93	106.87	531.74
	Deferred tax	(4.45)	(3.06)	11.01	21.54
	<b>Total Tax Expense (IV)</b>	<b>135.75</b>	<b>142.87</b>	<b>117.88</b>	<b>553.28</b>
V	<b>Profit/(loss) after tax for the period (III-IV)</b>	<b>414.72</b>	<b>286.04</b>	<b>335.69</b>	<b>1,353.54</b>
VI	<b>Other Comprehensive Income</b>				
	Items that will not be reclassified to profit or loss	0.04	0.04	0.04	0.15
	Income tax relating to items that will not be reclassified to profit or loss	(0.01)	(0.01)	(0.01)	(0.04)
	<b>Total Other Comprehensive Income (VI)</b>	<b>0.03</b>	<b>0.03</b>	<b>0.03</b>	<b>0.11</b>
VII	<b>Total Comprehensive Income for the period (V+VI)</b>	<b>414.75</b>	<b>286.07</b>	<b>335.72</b>	<b>1,353.65</b>
VIII	<b>Paid up Equity Share Capital (Face value of Rs.10/- each)</b>	2,229.51	2,229.51	2,229.51	2,229.51
IX	<b>Other Equity Excluding Revaluation Reserves as per Balance Sheet</b>	-	-	-	11,313.07
X	<b>Earnings per equity share (*not annualised)</b>				
	Basic	<b>1.86*</b>	1.28*	1.51*	6.07
	Diluted	<b>1.86*</b>	1.28*	1.51*	6.07
	Face value per Equity Share (in Rs.)	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 12th August, 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.

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 ended 30th June, 2025 along with comparative figures for the quarter ended 31st March, 2025 and 30th June, 2024. However, Comparative figures for the quarter ended 31st March, 2025 and 30th June, 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 <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:- 12th August, 2025

Place:- Mumbai



**Independent Auditor's Review Report on the Quarterly 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 ended June 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. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 ended 31<sup>st</sup> March, 2025 and 30<sup>th</sup> June, 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 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: 25409291BNGCBY8887  
Place: Mumbai  
Date: 12<sup>th</sup> August, 2025

Sr No	Particulars	Quarter Ended			Year Ended
		30-06-2025	31-03-2025	30-06-2024	31 March 2025
		Un-audited	Audited	Un-audited	Audited
I	<b>Income</b>				
	Revenue From Operations	4,952.03	7,377.76	2,919.76	20,223.24
	Other Income	229.61	223.23	2.82	407.27
	<b>Total Income (I)</b>	<b>5,181.65</b>	<b>7,600.98</b>	<b>2,922.58</b>	<b>20,630.51</b>
II	<b>Expenses</b>				
	Cost of materials consumed	3,613.47	4,429.13	2,692.67	13,900.80
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(445.72)	385.80	(670.15)	238.98
	Employee benefits expense	219.10	291.06	59.56	627.37
	Finance costs	53.65	40.19	24.82	115.72
	Depreciation and amortization expense	131.33	143.27	75.21	435.20
	Other expenses	1,024.29	1,601.46	287.80	3,340.07
	<b>Total expenses (II)</b>	<b>4,596.13</b>	<b>6,890.92</b>	<b>2,469.91</b>	<b>18,658.14</b>
III	<b>Profit/(loss) before tax (I-II)</b>	<b>585.52</b>	<b>710.07</b>	<b>452.67</b>	<b>1,972.37</b>
IV	<b>Tax Expense</b>				
	Current tax	149.51	145.93	106.87	564.72
	Deferred tax	(4.45)	28.36	11.01	53.10
	<b>Total Tax Expense (IV)</b>	<b>145.06</b>	<b>174.29</b>	<b>117.88</b>	<b>617.82</b>
V	<b>Profit/(loss) after tax for the period (III-IV)</b>	<b>440.46</b>	<b>535.78</b>	<b>334.79</b>	<b>1,354.55</b>
VI	<b>Other Comprehensive Income</b>				
	Items that will not be reclassified to profit or loss	0.04	0.04	0.04	0.14
	Income tax relating to items that will not be reclassified to profit or loss	(0.01)	(0.01)	(0.01)	(0.04)
	<b>Total Other Comprehensive Income (VI)</b>	<b>0.03</b>	<b>0.03</b>	<b>0.03</b>	<b>0.10</b>
VII	<b>Total Comprehensive Income for the period (V+VI)</b>	<b>440.49</b>	<b>535.81</b>	<b>334.82</b>	<b>1,354.65</b>
	<b>Profit for the year attributable to</b>				
	-Owners of the Company	427.43	418.67	334.79	1,354.28
	-Non-controlling interest	13.03	117.11	-	0.27
	<b>Other comprehensive income for the year attributable to</b>				
	-Owners of the Company	0.03	0.03	0.03	0.10
	-Non-controlling interest	-	-	-	-
	<b>Total comprehensive income for the year attributable to</b>				
	-Owners of the Company	427.46	418.70	334.82	1,354.38
	-Non-controlling interest	13.03	117.11	-	0.27
VIII	<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>
IX	<b>Other Equity Excluding Revaluation Reserves as per Balance Sheet</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,280.15</b>
X	<b>Earnings per equity share (*not annualised)</b>				
	Basic	<b>1.98*</b>	2.41*	1.51*	6.08
	Diluted	<b>1.98*</b>	2.41*	1.51*	6.08
	Face value per Equity Share (in Rs.)	10.00	10.00	10.00	10.00

<b>Notes</b>	
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 12th August, 2025.
3	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.
4	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 ended 30th June, 2025 along with comparative figures for the quarter ended 31st March, 2025 and 30th June, 2024. However, Comparative figures for the quarter ended 31st March, 2025 and 30th June, 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 Group's affairs and the same has not been subjected to limited review by auditors of the Holding 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 <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:- 12th August, 2025  
Place:- Mumbai

**For Krishival Foods Limited**




**Aparna Morale Bangar**

**Managing Director**

DIN : 05332039



**Independent Auditor's Review Report on the Quarterly 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 ended June 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. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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.

4. 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	

5. Attention is drawn to Note no.4 of the Statement which states that the Comparative figures for the quarter ended 31<sup>st</sup> March, 2025 and 30<sup>th</sup> June, 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.



6. 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.
7. The accompanying Statement includes the unaudited interim financial results of one subsidiary company, whose unaudited interim financial results reflect total revenues of Rs. 1,563.25 Lakhs, total net profit after tax of Rs. 27.69 Lakhs and Total Comprehensive Income of Rs. 27.69 Lakhs for the quarter ended 30<sup>th</sup> June, 2025, 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: 25409291BNGCBZ2307

Place: Mumbai

Date: 12<sup>th</sup> August, 2025

**Unaudited Consolidated Segment Information For the quarter ended 30th June, 2025**

(₹ in Lakhs)

Sr No.	Particulars	Consolidated			
		Quarter ended			Year ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		Un-audited	Audited	Un-audited	Audited
1	<b>Segment Revenue</b>				
	a) Nuts and Dry fruits	3,388.79	5,454.82	2,919.76	17,299.93
	b) Ice Creams	1,563.25	1,922.94	-	2,923.31
	<b>Revenue from Operations</b>	<b>4,952.03</b>	<b>7,377.76</b>	<b>2,919.76</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	611.48	501.40	477.49	1,990.89
	b) Ice Creams	27.69	248.86	-	97.21
	<b>Total</b>	<b>639.17</b>	<b>750.26</b>	<b>477.49</b>	<b>2,088.10</b>
	Less: Finance Costs	53.65	40.19	24.82	115.72
	Less: Other unallocable expenses net of unallocable income	-	-	-	-
	<b>Profit/(Loss) before tax</b>	<b>585.52</b>	<b>710.07</b>	<b>452.67</b>	<b>1,972.37</b>
3	<b>Segment Assets</b>				
	a) Nuts and Dry fruits	13,360.06	11,815.76	14,201.77	11,815.76
	b) Ice Creams	5,655.06	5,459.98	-	5,459.98
	<b>Total Segment Assets</b>	<b>19,015.11</b>	<b>17,275.74</b>	<b>14,201.77</b>	<b>17,275.74</b>
4	<b>Segment Liabilities</b>				
	a) Nuts and Dry fruits	2,736.36	1,387.39	1,701.78	1,387.39
	b) Ice Creams	1,667.73	2,071.98	-	2,071.98
	<b>Total Segment Liabilities</b>	<b>4,404.09</b>	<b>3,459.37</b>	<b>1,701.78</b>	<b>3,459.37</b>