

**KRISHIVAL FOODS LIMITED**  
**(Formerly known as Empyrean Cashews 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](http://www.krishival.com), Email: [info@krishival.com](mailto:info@krishival.com)

November 14, 2024

To,  
National Stock Exchange of India Limited  
Exchange Plaza,  
Bandra Kurla Complex  
Bandra (E), Mumbai-400051

**Symbol: KRISHIVAL**  
**ISIN: INE0GG001015**

**Subject: Outcome of Board meeting**

Dear Sir / Madam,

This is to inform you that, the Board of Directors of the Company at its meeting held on Thursday, November 14, 2024 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 half-year ended September 30, 2024.
2. Consolidated Unaudited Financial Results along with Asset and liability statement and Cash Flow Statement of the Company for the half-year ended September 30, 2024.
3. Related Party Transaction pursuant to regulation 23(9) of SEBI (LODR) 2015 for the half-year ended September 30, 2024.

**The meeting commenced at 11:30 A.M. and concluded at 6.00 P.M.**

You are requested to take note of the same.

Thanking You,

Yours faithfully,

**KRISHIVAL FOODS LIMITED**  
**(Formerly known as Empyrean Cashews Limited)**

RAHUL  
SURESH  
GAWANDE

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



**Limited Review Report on Unaudited Standalone Financial Results for the half year  
ended on September 30, 2024**

To  
The Board of Directors  
**Krishival Foods Limited**  
**Formerly known as Empyrean Cashews Limited**

We have reviewed the accompanying statement of unaudited financial results of *Krishival Foods Limited (Formerly known as Empyrean Cashews Limited)* for the period ended September 30, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year-to-date financial result:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit/loss and other financial information for the half year ended September 30, 2024.

**Registered office :** C/o Sunil Jain, Opp Bhikshu Bodhi Sthal,  
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**Branch Office :** 223, North Ayad, Udaipur-313001  
(M) 9610820735 email: tamanna\_parmar@yahoo.co.in



**Tamanna Parmar**  
B. Com, FCA, CWA

**TAMANNA PARMAR & ASSOCIATES**  
CHARTERED ACCOUNTANT

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

*Tamanna*



**CA Tamanna Parmar Partner**  
**Membership No: 409291**  
**UDIN- 24409291BKIPHB5471**  
**Peer Review no.: 014854**

**Place: Mumbai**  
**Date: November 14th, 2024**

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CIN No : L74120MH2014PLC254748

www.krishival.com, Email: cs@krishival.com



Statement of Standalone unaudited Financial Results for the Half Year ended September 30, 2024

(Rs in Lakhs ,except per share data)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		30-Sep-24 (Unaudited)	31 Mar-24 (Audited)	30-Sep-23 (Unaudited)	31 Mar'24 (Audited)	31 Mar'23 (Audited)
<b>1</b>	<b>Income</b>					
	(a) Revenue from Operations	7,316.24	5,104.74	5,156.99	10,261.73	7,002.94
	(b) Other Income	166.93	28.79	185.32	214.11	118.82
	<b>Total Income</b>	<b>7,483.17</b>	<b>5,133.53</b>	<b>5,342.30</b>	<b>10,475.83</b>	<b>7,121.76</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of Material Consumed	5,572.64	3,688.20	4,405.71	8,093.91	5,775.39
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of stock-in-trade	(472.34)	(206.13)	(544.12)	(750.25)	(882.38)
	(d) Employee benefit expenses	223.20	180.48	127.93	308.41	169.46
	(e) Finance Costs	43.65	45.97	52.06	98.02	100.27
	(f) Depreciation and amortisation expenses	145.08	114.84	82.94	197.78	140.04
	(g) Other expenses	851.63	748.72	546.14	1,294.86	895.97
	<b>Total expenses</b>	<b>6,363.86</b>	<b>4,572.08</b>	<b>4,670.66</b>	<b>9,242.74</b>	<b>6,198.75</b>
<b>3</b>	<b>Profit / (loss) before tax</b>	<b>1,119.31</b>	<b>561.45</b>	<b>671.64</b>	<b>1,233.09</b>	<b>923.00</b>
<b>4</b>	<b>Tax expense</b>					
	(a) Current tax	263.58	116.67	155.64	272.30	229.40
	(b) Deferred tax	27.44	(22.83)	7.16	(15.67)	16.99
<b>5</b>	<b>Profit / (loss) after Tax</b>	<b>828.29</b>	<b>467.61</b>	<b>508.84</b>	<b>976.46</b>	<b>676.61</b>
<b>6</b>	<b>Earnings per share (Face value of Rs 10)</b>					
	(a) Basic EPS in Rs.	3.87	2.08	2.49	4.57	3.42
	(b) Diluted EPS in Rs	3.87	2.08	2.49	4.57	3.41
<b>7</b>	<b>Paid up Equity Share Capital, Equity Shares</b>	<b>2,229.51</b>	<b>2,229.51</b>	<b>2,229.51</b>	<b>2,229.51</b>	<b>1,979.51</b>
	<b>Notes</b>					
1	The Company is engaged in the business of processing of dryfruits, and in the Management's opinion, this is the only segment and hence there are no separate reportable segment as per AS 17 "Segment Reporting"					
2	The financial results have been prepared in accordance with recognition and measurement principles provided in Indian GAAP, The Provisions of Companies Act 2013 as applicable, and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (LODR ) 2015.					
3	Company has invested 52.94% in Melt N Mellow Foods Private Limited as on 24th September,2024					
4	Figures for the previous period are regrouped / reclassified wherever necessary, to make them comparable.					
5	The above results have been reviewed by Audit Committee and taken on records by Board of Directors at its meeting held on November 14th, 2024.					
6	The above results of the Company are available on the Company's website www.krishival.com and also on www.nseindia.com.					

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**STANDALONE STATEMENT OF ASSETS AND LIABILITIES**

(Rs. in lakhs)

Particulars	Figures at the end of year reporting period	Figures at the end of previous reporting period
	30-Sep-24	31-Mar-24
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property Plant & Equipments		
Tangible Assets	2302.11	2154.35
Intangible Assets	-	-
Capital Work-in-Progress	15.49	15.49
Non-Current Investments	1058.40	158.40
Long-Term Loans and Advances	52.96	5.96
Other non-current assets	54.85	54.87
<b>Current Assets</b>		
Inventories	5726.27	6862.31
Trade Receivables	2223.50	1133.17
Cash and Cash Equivalents	662.97	602.39
Short-Term Loans and Advances	2349.85	2497.20
Other Current Assets	4.86	-
<b>Total</b>	<b>14451.27</b>	<b>13484.14</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders Funds :-</b>		
Share Capital	2229.51	2229.51
Reserves & Surplus	10779.23	9995.53
Money Received against share warrants	-	-
<b>Non-Current Liabilities:-</b>		
Long-Term Borrowings	566.13	577.92
Deferred Tax Liability	61.35	33.91
<b>Current Liabilities :-</b>		
Short-Term Borrowings	47.94	60.79
Trade Payables		
-Micro and Small Enterprises	-	-
-Others	476.48	273.53
Other Current Liabilities	25.34	24.43
Short-Term Provisions	265.28	288.51
<b>Total</b>	<b>14451.27</b>	<b>13484.14</b>

For Krishival Foods Limited



**APARNA MORALE BANGAR**  
Managing Director  
DIN : 05332039

Date : November 14, 2024

Place : Mumbai

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Standalone Cash Flow Statement for period ended September 30th,2024



(Rs. in lakhs)

Sr. No.	Particulars	As at 30th September, 2024	As at 31st March, 2024
<b>A</b>	<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
	Net Profit / (Loss) Before Tax as per Statement of Profit and Loss	1119.31	1233.09
	<b>Adjusted for:</b>		
	Depreciation	145.08	197.78
	(Profit) / Loss on redemption of investments	-	-
	Interest and other income on investments	-	(4.57)
	Interest & Finance expenses	43.65	98.03
	Rent Income	(4.86)	(7.64)
	Foreign exchange gain	74.06	-
	Provision for Gratuity	2.68	3.11
	Non Cash Expenses	15.44	-
	<b>Operating Profit before Working Capital Changes</b>	<b>1395.36</b>	<b>1519.81</b>
	<b>Adjusted for:</b>		
	Increase / (Decrease) in trade payable	128.89	172.19
	Increase / (Decrease) in short term borrowing	(12.85)	(266.82)
	Increase / (Decrease) in Current Assets	(4.86)	-
	Increase / (Decrease) in other current liabilities	.91	(5.40)
	(Increase) / Decrease in short term loan and advances	72.04	513.22
	(Increase) / Decrease in trade receivables	(1090.23)	(701.70)
	(Increase) / Decrease in inventories	1136.04	(4331.63)
	<b>Cash Generated from Operations</b>	<b>1625.31</b>	<b>(3100.33)</b>
	Taxes Paid (Net)	(229.62)	(234.14)
	<b>Net Cash used in Operating Activities</b>	<b>1395.69</b>	<b>(3334.46)</b>
<b>B</b>	<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
	Purchase of tangible / intangible assets	(292.85)	(976.43)
	Sale of tangible / intangible assets	-	-
	Redemption of investment	-	-
	(Increase) / Decrease in long term loan and advances	(47.00)	65.04
	(Increase) / Decrease in non current Assets	.02	(15.14)
	(Increase) / Decrease in non current investments	(900.00)	(99.00)
	Dividend/ bank interest received	-	4.57
	Rent Income	4.86	7.64
	<b>Net Cash used in Investing Activities</b>	<b>(1234.97)</b>	<b>(1013.31)</b>
<b>C</b>	<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
	Interest & Finance Expenses	(43.65)	(98.03)
	Funds borrowed / (Paid)	(11.79)	(59.86)
	Dividend paid	(44.69)	(32.15)
	Issue of Shares	-	6425.00
	Issue of Share warrants	-	(1606.25)
		-	-
	<b>Net Cash Flow from Financing Activities</b>	<b>(100.13)</b>	<b>4628.70</b>
	<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)</b>	<b>60.59</b>	<b>280.92</b>
	<b>Opening Balance of Cash and Cash Equivalents</b>	<b>602.39</b>	<b>321.46</b>
	<b>Closing Balance of Cash and Cash Equivalents</b>	<b>662.97</b>	<b>602.39</b>

Note : The above Cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard 3 on Cash Flow statement.





**Limited Review Report on Unaudited Consolidated Financial Results for the half year  
ended on September 30, 2024**

To  
The Board of Directors  
**Krishival Foods Limited**  
**Formerly known as Empyrean Cashews Limited**

We have reviewed the accompanying statement of unaudited financial results of ***Krishival Foods Limited (Formerly known as Empyrean Cashews Limited)*** for the period ended September 30, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The statements includes the results of the following entities:

**Parent :- *Krishival Foods Limited***

***Subsidiaries : a) Siddhivinayak cashew industries private Limited***  
***b) Melt N Mellow Foods Private Limited***

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year-to-date financial result:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

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**(M) 9610820735 email: tamanna\_parmar@yahoo.co.in**



**Tamanna Parmar**  
B. Com, FCA, CWA

**TAMANNA PARMAR & ASSOCIATES**  
CHARTERED ACCOUNTANT

(ii) give a true and fair view of the net profit/loss and other financial information for the half year ended September 30, 2024.

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

*Tamanna*



**CA Tamanna Parmar Partner**  
**Membership No: 409291**

**UDIN- 24409291BKIPHC5764**  
**Peer Review no.: 014854**

**Place: Mumbai**  
**Date: November 14,2024**

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Statement of Consolidated unaudited Financial Results for the Half Year ended September 30, 2024

(Rs in Lakhs ,except per share data)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		30-Sep-24 (Unaudited)	31 Mar-24 (Audited)	30-Sep-23 (Unaudited)	31 Mar'24 (Audited)	31 Mar'23 (Audited)
<b>1</b>	<b>Income</b>					
	(a) Revenue from Operations	7378.89	5,103.20	5,157.09	10,260.29	7,002.94
	(b) Other Income	166.14	29.17	180.75	209.92	110.95
	<b>Total Income</b>	<b>7545.03</b>	<b>5,132.37</b>	<b>5,337.84</b>	<b>10,470.21</b>	<b>7,113.89</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of Material Consumed	5611.42	3,688.20	4,405.71	8,093.91	5,775.39
	(b) Purchases of stock-in- trade	-	-	-	-	-
	(c) Changes in inventories of stock-in-trade	(484.23)	(206.44)	(544.12)	(750.56)	(869.48)
	(d) Employee benefit expenses	227.58	180.48	127.93	308.41	169.46
	(e) Finance Costs	44.51	46.27	52.28	98.55	100.27
	(f) Depreciation and amortisation expense	146.28	114.84	82.94	197.78	140.04
	(g) Other expenses	877.81	756.88	547.67	1,304.55	885.56
	<b>Total expenses</b>	<b>6423.36</b>	<b>4,580.22</b>	<b>4,672.41</b>	<b>9,252.63</b>	<b>6,201.23</b>
<b>3</b>	<b>Profit / (loss) before tax</b>	<b>1121.67</b>	<b>552.15</b>	<b>665.43</b>	<b>1,217.58</b>	<b>912.66</b>
<b>4</b>	<b>Tax expense</b>					
	(a) Current tax	264.75	116.66	155.64	272.30	229.40
	(b) Deferred tax	27.30	(22.83)	7.16	(15.67)	16.99
<b>5</b>	<b>Profit / (loss) after Tax</b>	<b>829.63</b>	<b>458.32</b>	<b>502.63</b>	<b>960.95</b>	<b>666.26</b>
	<b>Profit Allocable to :</b>					
	- Parent Company	829.47	458.32	502.63	960.95	666.26
	- Minority Interest	0.16	-	-	-	-
<b>6</b>	<b>Earnings per share (Face value of Rs 10)</b>					
	(a) Basic EPS in Rs.	3.72	2.06	2.45	4.49	3.37
	(b) Diluted EPS in Rs	3.72	2.06	2.45	4.31	3.36
<b>7</b>	<b>Paid up Equity Share Capital, Equity Shares 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>1,979.51</b>
	<b>Notes</b>					
1	The financial results have been prepared in accordance with recognition and measurement principles provided in Indian GAAP, The Provisions of Companies Act 2013 as applicable, and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (LODR ) 2015.					
2	The company has invested 52.94% in Melt N Mellow Foods Private Limited as on 24th September 2024.					
3	Figures for the previous period are regrouped / reclassified wherever necessary, to make them comparable.					
4	The above results have been reviewed by Audit Committee and taken on records by Board of Directors at its meeting held on November 14th, 2024. These results have been prepared in accordance with the recognition and measurement principles laid down in accounting standards specified as per section 133 of the Companies Act 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.					
5	The above results of the Company are available on the Company's website www.krishival.com and also on www.nseindia.com.					

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**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**

(Rs. in lakhs)

Particulars	Figures at the end of year reporting period	Figures at the end of previous reporting period
	30-Sep-24	31-Mar-24
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property Plant & Equipments		
Tangible Assets	2899.59	2,226.89
Intangible Assets	129.35	-
Capital Work-in-Progress	15.49	15.49
Non-Current Investments	58.40	58.40
Long-Term Loans and Advances	-	-
Other non-current assets	54.85	54.87
<b>Current Assets</b>		
Inventories	6038.83	6,862.63
Trade Receivables	2548.44	1,124.89
Cash and Cash Equivalents	719.51	604.63
Short-Term Loans and Advances	3723.67	2,506.68
Other Current Assets	4.86	-
<b>Total</b>	<b>16192.98</b>	<b>13,454.48</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders Funds :-</b>		
Share Capital	2229.51	2,229.51
Reserves & Surplus	10746.43	9,961.84
Minority Interest	671.20	-
Money Received against share warrants	-	-
<b>Non-Current Liabilities:-</b>		
Long-Term Borrowings	998.55	577.92
Deferred Tax Liability	61.55	33.91
<b>Current Liabilities :-</b>		
Short-Term Borrowings	246.35	60.79
Trade Payables		
-Micro and Small Enterprises	159.58	-
-Others	658.88	284.98
Other Current Liabilities	69.00	17.01
Short-Term Provisions	351.94	288.51
<b>Total</b>	<b>16192.98</b>	<b>13,454.48</b>

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For Krishival Foods Limited


**APARNA MORALE BANGAR**  
 Managing Director  
 DIN : 05332039

 Date : November 14, 2024  
 Place : Mumbai

**KRISHIVAL FOODS LIMITED****(Formerly Known as Emyrean Cashews Limited)**

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Consolidated Cash Flow Statement for period ended September 30th,2024



(Rs. in lakhs)

Sr. No.	Particulars	As at 30th September, 2024	As at 31st March, 2024
<b>A</b>	<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
	Net Profit / (Loss) Before Tax as per Statement of Profit and Loss	1121.67	1217.58
	Adjusted for:		
	Depreciation	145.08	197.78
	Interest & Finance expenses	43.86	98.55
	Rent Income	(4.86)	(7.64)
	Foreign exchange gain	74.06	(42.55)
	Provision for Gratuity	2.68	3.11
	Non Cash Expenses	15.44	-
	<b>Operating Profit before Working Capital Changes</b>	<b>1397.93</b>	<b>1466.84</b>
	Adjusted for:		
	Increase / (Decrease) in trade payable	71.81	175.65
	Increase / (Decrease) in short term borrowing	(12.85)	(266.82)
	Increase / (Decrease) in Current Assets	(4.86)	-
	Increase / (Decrease) in other current liabilities	.89	(5.56)
	(Increase) / Decrease in short term loan and advances	73.97	282.23
	(Increase) / Decrease in trade receivables	(1021.78)	(650.87)
	(Increase) / Decrease in inventories	1136.19	(4331.94)
	<b>Cash Generated from Operations</b>	<b>1641.31</b>	<b>(3330.47)</b>
	Taxes Paid (Net)	(229.62)	(24.44)
	<b>Net Cash used in Operating Activities</b>	<b>1411.69</b>	<b>(3354.91)</b>
<b>B</b>	<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
	Purchase of tangible / intangible assets	(345.85)	(983.19)
	Cash / Cash Equivalents on acquisition	6.07	-
	(Increase) / Decrease in non current Assets	.02	(15.14)
	Rent Income	4.86	7.64
	<b>Net Cash used in Investing Activities</b>	<b>(334.91)</b>	<b>(990.69)</b>
<b>C</b>	<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
	Interest & Finance Expenses	(43.86)	(98.55)
	Funds borrowed / (Paid)	(11.79)	(59.86)
	Dividend paid	(44.69)	(32.15)
	Issue of Shares	(9.00)	250.00
	Premium on Shares	(891.00)	6175.00
	Issue of Share warrants	-	(1606.25)
	<b>Net Cash Flow from Financing Activities</b>	<b>(1000.35)</b>	<b>4628.19</b>
	<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)</b>	<b>76.44</b>	<b>282.59</b>
	Opening Balance of Cash and Cash Equivalents	604.63	322.04
	Cash and Cash Equivalents of MELT N MELLOW FOODS PRIVATE LIMITED	38.43	-
	<b>Closing Balance of Cash and Cash Equivalents</b>	<b>719.51</b>	<b>604.63</b>

Note : The above Cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard 3 on Cash Flow statement.

**KRISHIVAL FOODS LIMITED**

(Formerly Known as Emphyrean Cashews Limited)

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

CIN No : L74120MH2014PLC254748

www.krishival.com, Email: cs@krishival.com



Segment wise Revenue, Results, Assets and Liabilities for the Half Year ended September 30, 2024

(Rs in Lakhs)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		30-Sep-24 (Unaudited)	31 Mar-24 (Audited)	30-Sep-23 (Unaudited)	31 Mar'24 (Audited)	31 Mar'23 (Audited)
1	<b>Segment Revenue</b>					
	(a) Nuts and Dryfruits	7323.09	5,103.20	5,157.09	10,260.29	7,002.94
	(b) Ice Creams	55.80	-	-	-	-
	<b>Total Segment Revenue</b>	7378.89	5,103.20	5,157.09	10,260.29	7,002.94
	Less : Inter Segment revenue	-	-	-	-	-
	<b>Total Revenue from Operations</b>	<b>7378.89</b>	<b>5,103.20</b>	<b>5,157.09</b>	<b>10,260.29</b>	<b>7,002.94</b>
2	<b>Segment Results [Profit/(Loss) before Tax &amp; interest]</b>					
	(a) Nuts and Dryfruits	1163.88	598.42	717.71	1,316.13	1,012.93
	(b) Ice Creams	2.30	-	-	-	-
	<b>Total segment profit before finance costs, tax and unallocable items</b>	1166.18	598.42	717.71	1,316.13	1,012.93
	<b>Less:</b>					
	(i) Finance costs	44.51	46.27	52.28	98.55	100.27
	(ii) Other unallocable expenditure (net of unallocable income)	-	-	-	-	-
	<b>Profit before tax</b>	<b>1121.67</b>	<b>552.15</b>	<b>665.43</b>	<b>1,217.58</b>	<b>912.66</b>
3	<b>Segment Assets</b>					
	(a) Nuts and Dryfruits	13552.46	13,454.48	12,856.96	13,454.48	7,830.92
	(b) Ice Creams	2640.53	-	-	-	-
	<b>Total Segment Assets</b>	<b>16192.98</b>	<b>13,454.48</b>	<b>12,856.96</b>	<b>13,454.48</b>	<b>7,830.92</b>
4	<b>Segment Liabilities</b>					
	(a) Nuts and Dryfruits	2421.35	1,263.14	1,123.93	1,263.14	1,362.68
	(b) Ice Creams	124.49	-	-	-	-
	<b>Total Segment Liabilities</b>	<b>2545.84</b>	<b>1,263.14</b>	<b>1,123.93</b>	<b>1,263.14</b>	<b>1,362.68</b>

