



KRITIKA
WIRED DIFFERENTLY

Date: 22nd January 2025

To
The Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Plot No. C/1, G Block,
Bandra- Kurla Complex,
Bandra(E),
Mumbai-400051
NSE Symbol: KRITIKA

Sub: Outcome of the Board Meeting dated 22nd January, 2025.
Ref: Disclosure under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir / Madam,

With reference to the above, this is to inform you that the Board of Directors at their meeting held today i.e., 22nd January, 2025 had considered and approved the Un-audited Financial Results for the quarter and Nine months ended 31st December, 2024.

In this regards, enclosed please find herewith the Copy of the Un-audited Financial Results along with Limited Review Report for the Quarter and Nine Months ended 31st December, 2024

The meeting commenced at 01:00 P.M and concluded at 05:35 P.M.

Kindly take the same on your records.

Thanking You.

Yours faithfully,
For Kritika Wires Limited

Mahesh Kumar Sharma
Digitally signed by
Mahesh Kumar Sharma
Date: 2025.01.22 17:43:31
+05'30'

Mahesh Kumar Sharma
(Company Secretary and Compliance Officer)
Membership No.: 42926

Encl: As above

Kritika Wires Limited

Regd Office 1A, Bonfield Lane Kolkata 700 001 West Bengal India t +91 33 40037817 e sales@kritikawires.com w www.kritikawires.com
Corporate Office Unit No. 201 2nd Floor Bus Terminus & Commercial Complex Plot-BG-12, AA-IB, New Town Pride Hotel Building
Works Vill Bhagabatipur P.O. Chaturbhujkati Sankrail Howrah 711 313 CIN : L27102WB2004PLC098699 GST : 19AACCK5615N1Z5

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

TO THE BOARD OF DIRECTORS OF
KRITIKA WIRES LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of **KRITIKA WIRES LIMITED** ("the Company"), for the quarter and nine months ended 31st December, 2024 ('the Statement'). The Statement has been prepared by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), we have initialed the Statement for identification purposes.
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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 could become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable Indian accounting standards and other recognized practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G.P. Agrawal & Co.

Chartered Accountants

Firm's Registration No. 302082E


(CA. Sunita Kedia)

Partner

Membership No. 060162

UDIN: 25060162BMGZQB2807

Place of Signature: Kolkata

Date: 22.01.2025



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KRITIKA WIRES LIMITED

Regd. Office: 1A, Bonfield Lane, Mezanine Floor, Kolkata - 700001, West Bengal, India

CIN - L27102WB2004PLC098699, Phone No. (033) 40037817

Website: www.kritikawires.com, Email: compliance@kritikawires.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in lakh except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st December, 2024	30th September, 2024	31st December, 2023	31st December, 2024	31st December, 2023	31st March, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	17,893.43	15,860.12	9,234.62	50,583.59	29,827.37	43,173.94
II. Other income	268.23	250.65	208.49	679.74	515.87	669.19
III. Total Income (I + II)	18,161.66	16,110.77	9,443.11	51,263.33	30,343.24	43,843.13
IV. Expenses						
Cost of raw material and components consumed	17,012.81	13,429.80	8,195.70	47,232.63	27,719.24	39,242.00
(Increase)/decrease in inventories of finished goods and work-in-progress	(412.35)	969.44	201.99	(683.30)	(265.10)	(38.49)
Employee benefits expense	151.09	173.89	143.08	482.86	395.37	532.84
Finance costs	156.19	110.41	127.64	361.29	298.65	378.84
Depreciation and amortization expense	113.62	111.61	51.45	310.04	145.30	207.97
Other expenses	854.46	974.05	480.40	2,645.13	1,312.08	2,138.41
Total Expenses	17,875.82	15,769.20	9,200.26	50,348.65	29,605.54	42,461.57
V. Profit Before Exceptional Items and Tax (III-IV)	285.84	341.57	242.85	914.68	737.70	1,381.56
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit Before Tax (V-VI)	285.84	341.57	242.85	914.68	737.70	1,381.56
VIII. Tax expense						
Current tax	75.45	89.34	68.04	239.71	215.66	350.53
Deferred tax	(1.53)	7.79	(12.97)	1.25	(11.78)	(9.04)
IX. Profit for the period/year (VII-VIII)	211.92	244.44	187.78	673.72	533.82	1,040.07
X. Other Comprehensive Income						
(i) Items that will not be reclassified to Profit or Loss	(4.19)	(4.57)	(0.72)	(12.57)	(2.68)	(15.24)
(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	1.05	1.15	0.18	3.16	0.67	3.84
Total Other Comprehensive Income	(3.14)	(3.42)	(0.54)	(9.41)	(2.01)	(11.40)
XI. Total Comprehensive Income for the period/year (IX+X)	208.78	241.02	187.24	664.31	531.81	1,028.67
XII. Paid-up Equity share capital [Face value of Rs. 2/- each]	5,325.60	5,325.60	5,325.60	5,325.60	5,325.60	5,325.60
XIII. Other equity						3,108.09
XIV. Earnings per equity share (not annualised for the interim periods):						
Basic (Rs.)	0.08	0.09	0.19	0.25	0.58	0.39
Diluted (Rs.)	0.08	0.09	0.19	0.25	0.58	0.39
(See accompanying notes to the financial results).						



KRIKA WIRES LIMITED

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Notes:

1. The above unaudited financial results for the nine months ended and quarter ended 31st December, 2024 were reviewed by the Audit Committee and thereafter the Board of directors has approved the above results at their respective meetings held on 22nd January, 2025.
2. The above unaudited financial results have been reviewed by the Statutory Auditors as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. These unaudited financial results will be made available on Company's website viz. www.kritikawires.com and The National Stock Exchange India Limited viz. www.nseindia.com.
4. Since the company's business activity primarily falls within a single business segment i.e. manufacturing, exporting and supplying of Industrial steel wires and galvanized wires, the disclosure requirement of Indian Accounting Standard (Ind AS 108) 'Operating Segments' is not applicable to the Company.
5. The figures for the previous periods'/years' have been rearranged wherever necessary.
6. We also confirm that the Company do not have any subsidiary/associate/joint venture company(ies), as on December 31, 2024.

Phone No. +91-33-40037817

Place : Kolkata

Dated : 22.01.2025



For and on behalf of Board of Directors

Naresh Kumar Agarwal (DIN- 01020334)

(Chairman)