

KNL/SE/2025-26

Date: 8<sup>th</sup> November, 2025

Online filing at: [www.listing.bseindia.com](http://www.listing.bseindia.com) and  
<https://neaps.nseindia.com/NEWLISTINGCORP/login.jsp>

To,  
BSE Limited  
Phiroze Jeejeebhoy Tower  
Dalal Street  
Mumbai - 400 001(M.H.)  
BSE Scrip ID: KRITINUT BSE CODE: 533210

To,  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G  
Bandra-Kurla Complex, Bandra (E)  
Mumbai – 400051 (M.H.)  
Symbol: KRITINUT

**Subject:-Outcome of the 03/2025-26 Meeting of Board of Directors held on Saturday, 8<sup>th</sup> November, 2025 at the Corporate Office of the Company as per Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.**

Dear Sir/ Ma'am,

This is in continuation of our letter no. KNL/SE/2025-26 dated 1<sup>st</sup> November, 2025 regarding intimation for Board Meeting for consideration and approval of the Standalone and Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30<sup>th</sup> September, 2025.

Pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015, we would like to inform you that 03/2025-26 meeting of the Board of Directors was held on **Saturday, the 8<sup>th</sup> November, 2025 at 4.00 P.M. and concluded at 6.00 P.M.** at the Corporate Office of the Company and the outcome of the said Board Meeting is as follows:

1. Approval of the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended and half year ended 30<sup>th</sup> September, 2025;
2. To take on record the Limited Review Report by the Statutory Auditors for the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and half year ended on 30<sup>th</sup> September, 2025;
3. Declaration of Interim dividend @ Rs. 3.00 (300%) per equity share, to celebrate the 3 decades of Kriti Oil Brand, subject to deduction of tax at source, if any, to be paid to those Members whose names appear in the Register of Members of the Company as on Thursday, 13<sup>th</sup> November, 2025 being the Record Date, for the purpose of payment of dividend.
4. Other Routine Business Agenda.

You are requested to take note of the same in your records and disseminate on the Website of the BSE and NSE.

Thanking you,  
Yours Faithfully,  
**For, KRITI NUTRIENTS LIMITED**

**RAJ KUMAR BHAWSAR**  
**COMPANY SECRETARY &**  
**COMPLIANCE OFFICER**

*Encl: As aforesaid*

## Kriti Nutrients Ltd.

Corporate office:  
Brilliant Sapphire, 801-804, 8th Floor, Plot No. 10,  
Sch. 78-II, Vijay Nagar, Indore – 452 010 (M.P.) INDIA

Registered Office:  
Mehta Chamber, 34 Siyaganj,  
Indore – 452007 (M.P.) INDIA \*

Factory:  
Industrial Area No. 3, AB Road,  
Dewas (MP) INDIA

Tel.: +91-731-271 9100  
E-mail: [info@kritiindia.com](mailto:info@kritiindia.com)  
CIN: L24132MP1996PLC011245

**Independent Auditors Review Report on Interim Quarterly Standalone Financial Statements of KRITI NUTRIENTS LIMITED for the quarter and half year ended 30<sup>th</sup> September 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors,  
**KRITI NUTRIENTS LIMITED**

- 1) We have reviewed the unaudited standalone financial statements of **KRITI NUTRIENTS LIMITED** (“the Company”) for the quarter and half year ended **30<sup>th</sup> September 2025** (“the Statement”). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations’2015, as amended (the “Listing Regulations,2015”), which has been initialed by us for identification purposes.
- 2) This statement, which is the responsibility of the Company’s Management and approved by the board of directors, has been prepared in accordance with the recognition and measurement principal laid down in Indian Standards 34 “Interim Financial Reporting” (Ind AS 34”), prescribed under section 133 of the Companies Act, 2013, 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 and accounting matters, and applying analytical and 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) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulation 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Indore  
Date: 08.11.2025

For **M Mehta & Company**  
Chartered Accountants  
Firm Registration No. 000957C



A handwritten signature in black ink, appearing to read "Nitin Bandi", enclosed in a hand-drawn oval.

CA Nitin Bandi

Partner

M.N.400394

UDIN : 25400394BMIXWC5024

**Independent Auditor's Report on Consolidated Financial Results of the Company  
Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI  
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of KRITI NUTRIENTS LIMITED**

1. We have reviewed the accompanying statement of consolidated financial results of **KRITI NUTRIENTS LIMITED and its associate** ('the Company and its associate together referred to as "The Group") for the quarter and half year ended **30<sup>th</sup> September'2025** ("the statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. These consolidated financial results are based on the consolidated financial statements for the quarter and half year ended **30<sup>th</sup> September'2025** prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act,2013 ('the Act') and prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circulars IR/CFD/FAC/62/2016 dated 5 July 2016 and CIR/IMD/DF1/69/2016 dated 10<sup>th</sup> August 2016, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these Consolidate financial results based on our review of Consolidate financial results for the quarter and half year ended **30<sup>th</sup> September'2025**.
3. We conducted our review of the Consolidate 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 consolidate statement is free of material misstatement. A review of interim financial and accounting matters, and applying analytical and 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. In our opinion and to the best of our information and according to the explanations given to us, the statement:
  - (i) Includes the unaudited results of the associate M/s. Kriti Industries (India) Limited.



- (ii) are presented in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circulars CIR/CFD/FAC/62/2016 dated 5 July 2016 and CIR/IMD/DF1/69/2016 dated 10 August 2016 in this regard;
- (iii) give a true and fair view in conformity with the aforesaid Indian Accounting Standards of the Consolidated Net Loss (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the quarter and half year ended **30<sup>th</sup> September'2025**, subject to the fact that results of all the associates are unreviewed/unaudited.

Place: Indore  
Date: 08.11.2025



For M Mehta & Company  
Chartered Accountants  
Firm Registration No. 000957C

A handwritten signature in black ink, enclosed in a hand-drawn oval.

CA Nitin Bandi  
Partner  
M.N.400394

UDIN : 25400394BMIXWD5237

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

Sr. No.	Particulars	STANDALONE						CONSOLIDATED						
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended			Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)	
1	<b>Income</b>													
	(i) Revenue From Operations	21293.49	22904.04	17354.68	44197.53	36136.24	73433.68	21293.49	22904.04	17354.68	44197.53	36136.24	73433.68	
	(ii) Other Income	241.68	204.73	167.73	446.40	333.88	776.38	241.68	204.73	167.73	446.40	333.88	776.38	
	<b>Total Revenue (i+ii)</b>	<b>21535.16</b>	<b>23108.77</b>	<b>17522.41</b>	<b>44643.93</b>	<b>36470.12</b>	<b>74210.06</b>	<b>21535.16</b>	<b>23108.77</b>	<b>17522.41</b>	<b>44643.93</b>	<b>36470.12</b>	<b>74210.06</b>	
2	<b>Expenses</b>													
	(a) Cost of materials consumed	17538.89	19603.22	14417.31	37142.11	29434.30	59989.93	17538.89	19603.22	14417.31	37142.11	29434.30	59989.93	
	(b) Purchases of Stock-in-Trade	1377.36	1123.96	696.13	2501.32	1390.25	2680.27	1377.36	1123.96	696.13	2501.32	1390.25	2680.27	
	(c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(76.33)	(186.13)	(309.76)	(262.46)	(339.57)	489.69	(76.33)	(186.13)	(309.76)	(262.46)	(339.57)	489.69	
	(d) Employee benefits expense	395.36	410.52	445.08	805.88	827.79	2051.80	395.36	410.52	445.08	805.88	827.79	2051.80	
	(e) Finance costs	12.32	11.54	11.54	23.86	24.35	57.28	12.32	11.54	11.54	23.86	24.35	57.28	
	(f) Depreciation and amortization expense	142.62	143.71	133.38	286.33	266.24	544.00	142.62	143.71	133.38	286.33	266.24	544.00	
	(g) Other expenses	933.75	815.59	875.08	1749.34	1734.70	3419.48	933.75	815.59	875.08	1749.34	1734.70	3419.48	
	<b>Total expenses</b>	<b>20323.97</b>	<b>21922.42</b>	<b>16268.76</b>	<b>42246.39</b>	<b>33338.06</b>	<b>69232.43</b>	<b>20323.97</b>	<b>21922.42</b>	<b>16268.76</b>	<b>42246.39</b>	<b>33338.06</b>	<b>69232.43</b>	
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>1211.19</b>	<b>1186.35</b>	<b>1253.65</b>	<b>2397.54</b>	<b>3132.06</b>	<b>4977.63</b>	<b>1211.19</b>	<b>1186.35</b>	<b>1253.65</b>	<b>2397.54</b>	<b>3132.06</b>	<b>4977.63</b>	
4	<b>Exceptional Items</b>	-	-	-	-	-	-	-	-	-	-	-	-	
5	<b>Profit/(Loss) before tax (3+4)</b>	<b>1211.19</b>	<b>1186.35</b>	<b>1253.65</b>	<b>2397.54</b>	<b>3132.06</b>	<b>4977.63</b>	<b>1211.19</b>	<b>1186.35</b>	<b>1253.65</b>	<b>2397.54</b>	<b>3132.06</b>	<b>4977.63</b>	
6	<b>Tax expense:</b>													
	(i) Current tax	290.44	274.59	291.73	565.03	738.52	1277.96	290.44	274.59	291.73	565.03	738.52	1277.96	
	(ii) Deferred tax	(2.15)	(9.08)	6.39	(11.23)	10.76	(2.72)	(2.15)	(9.08)	6.39	(11.23)	10.76	(2.72)	
	<b>Total Tax Expenses(i+ii)</b>	<b>288.30</b>	<b>265.51</b>	<b>298.12</b>	<b>553.80</b>	<b>749.28</b>	<b>1275.25</b>	<b>288.30</b>	<b>265.51</b>	<b>298.12</b>	<b>553.80</b>	<b>749.28</b>	<b>1275.25</b>	
7	<b>Net Profit / (Loss) after Tax for the period from continuing operations (5-6)</b>	<b>922.90</b>	<b>920.84</b>	<b>955.53</b>	<b>1843.74</b>	<b>2382.79</b>	<b>3702.38</b>	<b>922.90</b>	<b>920.84</b>	<b>955.53</b>	<b>1843.74</b>	<b>2382.79</b>	<b>3702.38</b>	
	<b>Profit / (Loss) for the period from discontinued operations</b>	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Tax expense:</b>													
	(i) Current tax	-	-	-	-	-	-	-	-	-	-	-	-	
	(ii) Deferred tax	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total Tax Expenses(i+ii)</b>	-	-	-	-	-	-	-	-	-	-	-	-	
8	<b>Net Profit / (Loss) after tax for the period from discontinued operations</b>	-	-	-	-	-	-	-	-	-	-	-	-	
9	<b>Net Profit / (Loss) after tax for the period before Profit/(Loss) of Associate (7+8)</b>	<b>922.90</b>	<b>920.84</b>	<b>955.53</b>	<b>1843.74</b>	<b>2382.79</b>	<b>3702.38</b>	<b>922.90</b>	<b>920.84</b>	<b>955.53</b>	<b>1843.74</b>	<b>2382.79</b>	<b>3702.38</b>	
10	<b>Share in Net Profit / (Loss) of Associate</b>													
	<b>Net Profit/(Loss) for the period from associate</b>							<b>(33.37)</b>	<b>28.13</b>		<b>(5.24)</b>		<b>(3.03)</b>	
11	<b>Consolidated Net Profit / (Loss) after tax for the period (9+10)</b>	<b>922.90</b>	<b>920.84</b>	<b>955.53</b>	<b>1843.74</b>	<b>2382.79</b>	<b>3702.38</b>	<b>889.52</b>	<b>948.97</b>	<b>955.53</b>	<b>1838.49</b>	<b>2382.79</b>	<b>3699.35</b>	
12	<b>Other Comprehensive Income</b>													
a	<b>Items that will be reclassified to Profit and Loss</b>													
	(i) Fair Valuation of Investment through OCI	(0.15)	(4.79)	(7.98)	(4.95)	(5.47)	(1.33)	(0.15)	(4.79)	(7.98)	(4.95)	(5.47)	(1.33)	
b	<b>Items that will not be reclassified to Profit and Loss</b>													
	(i) Remeasurement of defined benefits plans	(2.60)	(2.60)	0.38	(5.19)	0.76	(10.39)	(2.60)	(2.60)	0.38	(5.19)	0.76	(10.39)	
	(ii) Net share in other comprehensive income from Associate							(0.01)	(0.08)		(0.09)		(0.06)	
13	<b>Total comprehensive Income for the Period (11+12)</b>	<b>920.14</b>	<b>913.45</b>	<b>947.93</b>	<b>1833.60</b>	<b>2378.08</b>	<b>3690.66</b>	<b>886.76</b>	<b>941.50</b>	<b>947.93</b>	<b>1828.26</b>	<b>2378.08</b>	<b>3687.57</b>	
14	<b>Paid up Equity Share Capital (face Value Rs. 1 Per Share)</b>	<b>501.04</b>	<b>501.04</b>	<b>501.04</b>	<b>501.04</b>	<b>501.04</b>	<b>501.04</b>	<b>501.04</b>	<b>501.04</b>	<b>501.04</b>	<b>501.04</b>	<b>501.04</b>	<b>501.04</b>	
15	<b>Earning per equity share of continuing operations (of Rs. 1/- each)</b>													
	(1) Basic	1.84	1.84	1.91	3.68	4.76	7.39	1.78	1.89	1.91	3.67	4.76	7.38	
	(2) Diluted	1.84	1.84	1.91	3.68	4.76	7.39	1.78	1.89	1.91	3.67	4.76	7.38	
16	<b>Earning per equity share of discontinued operations (of Rs. 1/- each)</b>													
	(1) Basic	-	-	-	-	-	-	-	-	-	-	-	-	
	(2) Diluted	-	-	-	-	-	-	-	-	-	-	-	-	
17	<b>Earning per equity share of continuing and discontinued operations (of Rs. 1/- each)</b>													
	(1) Basic	1.84	1.84	1.91	3.68	4.76	7.39	1.78	1.89	1.91	3.67	4.76	7.38	
	(2) Diluted	1.84	1.84	1.91	3.68	4.76	7.39	1.78	1.89	1.91	3.67	4.76	7.38	

Place :- Indore  
Date :- 8th November 2025



For KRITI NUTRIENTS LIMITED

(SHIV SINGH MEHTA)  
Chairman & Managing Director  
DIN 00023523

**KRITI NUTRIENTS LIMITED**  
CIN: L24132MP1996PLC011245

**STATEMENT OF UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025**

(Rs. In Lakhs)

Particulars	Standalone				Consolidated			
	Half Year Ended 30.09.2025		Year Ended 31.03.2025		Half Year Ended 30.09.2025		Year Ended 31.03.2025	
	(Unaudited)		(Audited)		(Unaudited)		(Audited)	
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
<b>Cash Flow From Operating Activities</b>								
Net Profit before Tax		2397.54		4977.63		2397.54		4977.63
Adjustments for :								
Depreciation	282.67		533.18		282.67		533.18	
Depreciation on other tangible Assets	3.66		10.82		3.66		10.82	
Expected Credit Loss	0.00		25.37		0.00		25.37	
Sundry Balance Written Off / Bad Debts	0.00		3.83		0.00		3.83	
(Profit) / Loss on Sale of Investments	(30.85)		(97.68)		(30.85)		(97.68)	
Financial Income	(311.14)		(530.58)		(311.14)		(530.58)	
Financial Expense	23.86		57.28		23.86		57.28	
<b>Cash Operating Profit before working capital changes</b>		(31.80)		2.21		(31.80)		2.21
		2365.74		4979.84		2365.74		4979.84
Increase / (Decrease) in Trade Payables	(53.75)		32.13		(53.75)		32.13	
Increase / (Decrease) in Other Financial Liabilities	(427.48)		60.04		(427.48)		60.04	
Increase / (Decrease) in Short term/Long Term Provisions	20.19		39.11		20.19		39.11	
Increase / (Decrease) in Other Current Liabilities	236.61		146.64		236.61		146.64	
(Increase) / Decrease in Inventories	(21.88)		913.38		(21.88)		913.38	
(Increase) / Decrease in Trade Receivables	(151.59)		1140.95		(151.59)		1140.95	
(Increase) / Decrease in Long term Loans & Advances	0.00		0.00		0.00		0.00	
(Increase) / Decrease in Other Financial Assets	2574.57		(2577.40)		2574.57		(2577.40)	
(Increase) / Decrease in Other Current Assets	250.02		(394.08)		250.02		(394.08)	
Tax Paid		2426.69		(639.24)		2426.69		(639.24)
		(520.95)		(1144.81)		(520.95)		(1144.81)
<b>Net Cash From Operating Activities (A)</b>		4271.48		3195.79		4271.48		3195.79
<b>Cash Flow From Investing Activities</b>								
Financial Income	311.14		530.58		311.14		530.58	
Loans Given / Repaid Back	0.00		200.00		0.00		200.00	
Plant, Property, Equipment including CWIP	(298.53)		(461.02)		(298.53)		(461.02)	
Other Intangible Assets	(0.00)		(3.80)		(0.00)		(3.80)	
Sale of Investment	30.85		97.68		30.85		97.68	
Sale Proceed of Fixed Assets (Net)	0.00		0.00		0.00		0.00	
Decrease investment in Fixed Deposits having maturity of less than twelve months	(2511.08)		67.45		(2511.08)		67.45	
(Increase) / Decrease in Short term Investment	1202.84		(31.07)		1202.84		(31.07)	
(Increase) / Decrease in Long term Investment	(1893.06)		(3258.81)		(1893.06)		(3258.81)	
(Increase) / Decrease in Other Bank Balances	(58.48)		(27.38)		(58.48)		(27.38)	
<b>Net Cash Used in Investing Activities (B)</b>		(3216.33)		(2886.37)		(3216.33)		(2886.37)
<b>Cash Flow From Financing Activities</b>								
Increase / (Decrease) in Short Term Borrowings	300.29		(880.09)		300.29		(880.09)	
Dividend Paid on Equity Shares	(148.38)		(149.50)		(148.38)		(149.50)	
Financial Expenses	(14.67)		(35.35)		(14.67)		(35.35)	
<b>Net Cash Used in Financing Activities (C)</b>		137.24		(1064.93)		137.24		(1064.93)
<b>Net Increase in Cash and Cash Equivalents (A + B + C)</b>		1192.39		(755.51)		1192.39		(755.51)
<b>ADD : Cash and cash equivalents - Opening - 1st April</b>		170.78		926.29		170.78		926.29
<b>Cash and cash equivalents 30th September 2025</b>		1363.17		170.78		1363.17		170.78

**Notes:-**

- The above results have been reviewed by the Audit Committee in its meeting held on 7th November, 2025 and taken on record by the Board of Directors in its meeting held on 8th November, 2025.
- The consolidated financial statements include result of Associate Company viz. Kriti Industries (India) Limited, (ref. note no 7)
- The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.
- The Company has only one Business Segment to be reported namely Oil Seed Extraction and Refining, as per Ind AS 108 Operating Segments.
- The Board of Directors declared Interim dividend of Rs.3.00 Per fully paid up Equity share of Re 1.00 each of the company to celebrate the 3 decades of Kriti Oil Brand.
- The Company had applied for and was allotted on July 27, 2024, 30,92,480 warrants issued by Kriti Industries (India) Limited ("KILL") at a price of Rs.158.50 each; each warrant carrying a right to apply and be allotted upon being fully paid up within a period of 18 months from the date of allotment, one equity share of face value Re.1 of KILL (including premium of Rs.157.50 each). [Subscription/Allotment money paid - Rs. 122538520, being 25% of the total warrant price]. In February 2025, following the exercise of the option, on payment of the balance 75% payable [Rs. 178312500] in respect of 15,00,000 warrants, the Company was issued and allotted (on 11th February 2025) 15,00,000 equity shares of face value of Re.1 of KILL at Rs.158.50 each (including premium of Rs.157.50 each). In June 2025, following the exercise of the option, on payment of the balance 75% payable [Rs. 189306060] in respect of 15,92,480 warrants, the Company was issued and allotted (on 12th June 2025) 15,92,480 equity shares of face value of Re.1 of KILL at Rs.158.50 each (including premium of Rs.157.50 each).
- The investment of the company in Kriti Industries (India) Limited constitutes 0.24% of its Share Capital. The company has concluded that it exercises significant influence over Kriti Industries (India) Limited for the reasons that (a) Both the companies are under the management of the same Managing Director, (b) Two non independent directors and one independent director of the company, aggregating to four directors, are directors on the board of Kriti Industries (India) Limited, which has six directors in all, (c) both Kriti Nutrients Limited and Kriti Industries (India) Limited are fellow subsidiaries. Therefore, in accordance with the principal of substance over legal form, Kriti Industries (India) Limited has been identified as an Associate and its financial results have been consolidated using the Equity Method to the extent of the share holding.
- The statutory auditors have expressed an unmodified opinion.
- The figures for quarter ended on 30th September 2025 and 30th September 2024 are balancing figures between the Unaudited figures of first half of the respective financial year and the figures reviewed for Quarter ended on 30th June 2025 and 30th June 2024 respectively.
- The figures under consolidated quarter and half year ended 30th September 24 represent standalone figures only as consolidation was not applicable in that period.

Place :- Indore  
Date:- 8th November 2025



For KRITI NUTRIENTS LIMITED

(SHIV SINGH MEHTA)  
Chairman & Managing Director  
DIN 00023523

**KRITI NUTRIENTS LIMITED**  
CIN: L24132MP1996PLC011245  
**STATEMENT OF UNAUDITED ASSETS & LIABILITIES AS ON 30TH SEPTEMBER 2025**

(Rs in Lakhs)

Sr.No	Particulars	Standalone		Consolidated	
		As at 30.09.2025	As at 31.03.2025	As at 30.09.2025	As at 31.03.2025
	<b>ASSETS</b>				
(1)	<b>Non-current assets</b>				
	(a) Property, Plant and Equipment	5584.65	5747.18	5584.65	5747.18
	(b) Capital work-in-progress	186.17	16.11	186.17	16.11
	(c) Other Intangible assets	8.08	11.74	8.08	11.74
	(d) Financial Assets				
	(i) Investments	5151.87	3258.81	5143.44	3255.72
	(ii) Loans	2435.00	1435.00	2435.00	1435.00
	(iii) Other Non Current Assets	1225.36	3791.61	1225.36	3791.61
	<b>Total Non-current assets</b>	<b>14591.14</b>	<b>14260.45</b>	<b>14582.70</b>	<b>14257.35</b>
(2)	<b>Current assets</b>				
	(a) Inventories	3897.49	3875.60	3897.49	3875.60
	(b) Financial Assets				
	(i) Investments	0.00	1207.79	0.00	1207.79
	(ii) Trade Receivables	1049.46	897.87	1049.46	897.87
	(iii) Cash and cash equivalents	1363.17	170.78	1363.17	170.78
	(iv) Bank balances other than (iii) above	3849.47	1279.91	3849.47	1279.91
	(v) Loans	0.00	1000.00	0.00	1000.00
	(c) Other Current Assets	840.51	1090.53	840.51	1090.53
	<b>Total Current assets</b>	<b>11000.11</b>	<b>9522.48</b>	<b>11000.11</b>	<b>9522.48</b>
	<b>Total Assets</b>	<b>25591.25</b>	<b>23782.93</b>	<b>25582.81</b>	<b>23779.83</b>
	<b>EQUITY AND LIABILITIES</b>				
	<b>Equity</b>				
	(a) Equity Share capital	501.04	501.04	501.04	501.04
	(b) Other Equity	22371.31	20688.02	22362.88	20684.93
	<b>Total Equity</b>	<b>22872.34</b>	<b>21189.06</b>	<b>22863.91</b>	<b>21185.97</b>
(1)	<b>LIABILITIES</b>				
	<b>Non-current liabilities</b>				
	(a) Financial Liabilities				
	(i) Lease Liability	151.07	155.46	151.07	155.46
	(b) Provisions	60.70	49.82	60.70	49.82
	(c) Deferred tax liabilities (Net)	437.00	448.23	437.00	448.23
	<b>Total Non-current liabilities</b>	<b>648.77</b>	<b>653.52</b>	<b>648.77</b>	<b>653.51</b>
(2)	<b>Current liabilities</b>				
	(a) Financial Liabilities				
	(i) Borrowings	420.20	119.91	420.20	119.91
	(ii) Lease Liability	19.50	31.56	19.50	31.56
	(iii) Trade payables				
	(a) Total outstanding dues of micro enterprises and small enterprises	101.99	101.35	101.99	101.35
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	363.88	418.27	363.88	418.27
	(iv) Others financial liabilities	110.03	509.94	110.03	509.93
	(b) Other current liabilities	955.78	713.98	955.78	713.97
	(c) Provisions	49.65	40.34	49.65	40.34
	(d) Current Tax Liabilities (Net)	49.10	5.02	49.10	5.02
	<b>Total Current liabilities</b>	<b>2070.14</b>	<b>1940.36</b>	<b>2070.13</b>	<b>1940.35</b>
	<b>Total Equity and Liabilities</b>	<b>25591.25</b>	<b>23782.93</b>	<b>25582.81</b>	<b>23779.83</b>



Place :- Indore  
Date:- 8th November 2025

For KRITI NUTRIENTS LIMITED

(SHIV SINGH MEHTA)  
Chairman & Managing Director  
DIN 00023523