

KNL/SE/2024-25

12<sup>th</sup> February, 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: Integrated Filing (Financial) For the Quarter and Nine Months Ended 31<sup>st</sup> December, 2024.**

Dear Sir/Madam,

Pursuant to the Securities and Exchange Board of India Circular no. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31 December, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2<sup>nd</sup> January, 2025, please find attached the Integrated Filing (Financial) for the quarter and nine months ended 31<sup>st</sup> December, 2024.

S.No.	Particulars	Applicability
01	Financial Results	Attached
02	Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.	Not Applicable
03	Disclosure of Outstanding Default on Loans and Debt Securities	Not Applicable
04	Disclosure of Related Party Transaction (applicable for half-yearly filings i.e. 02 <sup>nd</sup> and 04 <sup>th</sup> quarter)	Not Applicable for the quarter ended 31 <sup>st</sup> December, 2024.
05	Statement on Impact of Audit Qualifications (for Audit Report with Modified Opinion) submitted along with Annual Audited Financial Results separately (Applicable only for Annual Filing i.e. 04 <sup>th</sup> Quarter)	Not Applicable for the quarter ended 31 <sup>st</sup> December, 2024.

The same is also available on the website of the company at <https://www.kritinutrients.com/>

We request you to please take on record our above said information for your reference and disseminate on the website of BSE and NSE.

Thanking you,

Yours faithfully,

**For, KRITI NUTRIENTS LIMITED**

**RAJ KUMAR BHAWSAR**  
**COMPANY SECRETARY &**  
**COMPLIANCE OFFICER**  
 Encl:a/a

## 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 Financial Statements of KRITI NUTRIENTS LIMITED for the quarter / nine month ended 31<sup>st</sup> December 2024 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 financial statements of **KRITI NUTRIENTS LIMITED** ("the Company") for the quarter / nine month ended **31<sup>st</sup> December 2024** ("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 initiated 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: 11.02.2025

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



CA Nitin Bandi  
Partner  
M.N.400394  
UDIN: 25400394BMIXAB9454



**KRITI NUTRIENTS LIMITED**  
**CIN: L24132MP1996PLC011245**

Regd. Office: "Mehta Chambers", 34, Siyaganj, Indore - 452 007 (M.P.)

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

Sr. No.	Particulars	Rs. in Lakhs (Except Earnings Per Share)					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
<b>1</b>	<b>Income</b>						
	(i) Revenue From Operations	17392.13	17354.68	16680.08	53428.37	51208.88	68476.32
	(ii) Other Income	249.21	167.73	144.07	583.08	327.81	344.86
	<b>Total Revenue (i+ii)</b>	<b>17641.33</b>	<b>17522.41</b>	<b>16824.14</b>	<b>54011.45</b>	<b>51536.79</b>	<b>68821.18</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	13580.14	14417.31	13921.51	43014.44	41973.64	55719.16
	(b) Purchases of Stock-in-Trade	313.30	696.13	424.33	1903.55	1139.96	1598.85
	(c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	745.30	(309.76)	(561.22)	405.73	(77.08)	51.95
	(d) Employee benefits expense	437.50	445.08	367.71	1265.28	1023.57	1877.64
	(e) Finance costs	14.64	11.54	15.74	38.99	93.07	139.03
	(f) Depreciation and amortization expense	138.26	133.38	117.05	404.50	343.63	469.16
	(g) Other expenses	910.84	875.08	667.92	2645.54	2207.05	2900.91
	<b>Total expenses</b>	<b>16339.98</b>	<b>16268.76</b>	<b>14953.02</b>	<b>49678.03</b>	<b>46703.85</b>	<b>62822.70</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>1201.36</b>	<b>1253.65</b>	<b>1871.12</b>	<b>4333.42</b>	<b>4832.94</b>	<b>6058.48</b>
<b>4</b>	<b>Exceptional items</b>						
<b>5</b>	<b>Profit/(Loss) before tax (3+4)</b>	<b>1201.36</b>	<b>1253.65</b>	<b>1871.12</b>	<b>4333.42</b>	<b>4832.94</b>	<b>6058.48</b>
<b>6</b>	<b>Tax expense</b>						
	(i) Current tax	377.11	291.73	423.16	1115.63	1157.12	1456.33
	(ii) Deferred tax	(0.42)	6.39	28.34	10.34	22.56	(26.54)
	<b>Total Tax Expenses (i+ii)</b>	<b>376.69</b>	<b>298.12</b>	<b>451.70</b>	<b>1125.97</b>	<b>1179.67</b>	<b>1529.79</b>
<b>7</b>	<b>Net Profit / (Loss) after Tax for the period from continuing operations (5-6)</b>	<b>824.66</b>	<b>955.53</b>	<b>1419.42</b>	<b>3207.45</b>	<b>3653.27</b>	<b>4528.69</b>
	<b>Profit / (Loss) for the period from discontinued operations</b>						
	Tax expense						
	(i) Current tax						
	(ii) Deferred tax						
	<b>Total Tax Expenses (i+ii)</b>						
<b>8</b>	<b>Net Profit / (Loss) after tax for the period from discontinued operations</b>						
<b>9</b>	<b>Net Profit / (Loss) after tax for the period (7+8)</b>	<b>824.66</b>	<b>955.53</b>	<b>1419.42</b>	<b>3207.45</b>	<b>3653.27</b>	<b>4528.69</b>
<b>10</b>	<b>Other Comprehensive Income</b>						
	(i) Items that will be reclassified to Profit and Loss						
	(i) Fair Valuation of Investment through OCI	(0.50)	(7.98)	-	(5.97)	-	6.28
	(ii) Effective portion of Cash Flow Hedge						
	(b) Items that will not be reclassified to Profit and Loss						
	(i) Remeasurement of defined benefits plans	0.38	0.38	(0.52)	1.14	(1.92)	1.52
<b>11</b>	<b>Total comprehensive Income for the Period (9+10)</b>	<b>824.55</b>	<b>947.93</b>	<b>1419.19</b>	<b>3202.62</b>	<b>3651.34</b>	<b>4536.49</b>
<b>12</b>	<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>13</b>	<b>Earning per equity share of continuing operations (of Rs. 1/- each)</b>						
	(1) Basic	1.65	1.91	2.83	6.40	7.29	9.04
	(2) Diluted	1.65	1.91	2.83	6.40	7.29	9.04
<b>14</b>	<b>Earning per equity share of discontinued operations (of Rs. 1/- each)</b>						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
<b>15</b>	<b>Earning per equity share of continuing and discontinued operations (of Rs. 1/- each)</b>						
	(1) Basic	1.65	1.91	2.83	6.40	7.29	9.04
	(2) Diluted	1.65	1.91	2.83	6.40	7.29	9.04

**Notes:-**

- The above results have been reviewed by the Audit Committee in its meeting held on 11th February, 2025 and taken on record by the Board of Directors in its meeting held on 11th February, 2025.
- 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 Company had applied for and was allotted on July 27, 2024, 30,92,480 Warrants issued by Kriti Industries (India) Limited ('KIL') 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 date of allotment, one equity share of face value Re.1 of KIL (including premium of Rs 157.50 each). [Subscription/Allotment money paid - Rs. 1225.40 lakhs, being 25% of the total warrant price]. Subsequent to the end of the quarter, and following early exercise of the option, on payment of the balance 75% payable [Rs. 1783.125 lakhs] in respect of 15,00,000 warrants, the Company was issued and allotted (on February 11, 2025) 15,00,000 equity shares of face value of Re.1 of KIL, at Rs.158.50 each (including premium of Rs 157.50 each). The Company retains the option in respect of the balance 15,92,480 warrants.
- The statutory auditors have expressed an unmodified audit opinion.
- The figures for quarter ended on 31st December 2024 and 31st December 2023 are balancing figures between the figure reviewed for nine months ended on 31st December 2024 and 31st December 2023 and the figure reviewed for six months ended on 30th September 2024 and 30th September 2023 respectively.

Place :- Indore  
Date:- 11th February 2025

For KRITI NUTRIENTS LIMITED

(SHIV SINGH MEHTA)  
Chairman & Managing Director  
DIN 00023523

