

KNL/SE/2021-22

13<sup>th</sup> August, 2021

Online filing at: [www.listing.bseindia.com](http://www.listing.bseindia.com)

To,  
The Listing Department  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Mumbai (M.H.) 400 001

BSE Scrip Code: 533210

**Sub: Submission of the Standalone Un-Audited Financial Results & Limited Review Report for the Quarter ended 30<sup>th</sup> June, 2021 under Regulation 33 of the SEBI (LODR) Regulations, 2015.**

Dear Sir,

This is in continuation of our letter no. KNL/SE/2021-22 dated 6<sup>th</sup> August, 2021 regarding intimation of Board meeting for consideration and approval of the Quarterly Standalone Un-Audited Financial Results & Limited Review Report thereon, for the Quarter ended 30<sup>th</sup> June, 2021.

Pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015 we are pleased to submit the following;

- (a) Standalone Unaudited Financial Results for the quarter 30<sup>th</sup> June, 2021; and
- (b) Standalone Limited Review Report by the Auditors for the quarter 30<sup>th</sup> June, 2021,

in PDF Format, which were also approved by the Audit Committee and Board of Directors at their 02/2021-22 Meeting held on Friday, the 13<sup>th</sup> August, 2021.

The meeting of the board of directors commenced at 4:00 P.M. and concluded at 6:16 P.M.

The Financial Results will also be published in widely circulated English and Hindi (Vernacular) newspaper in the prescribed format for that purpose.

We are also in process of filing the aforesaid financial results in the XBRL format within the stipulated time and same shall be hosted on the Website of the Company.

You are requested to please take on record the above said Standalone Unaudited Financial Results & Limited Review Report for your reference and record.

Thanking you,

Yours Faithfully,

For, KRITI NUTRIENTS LIMITED

  
**SWATI TIWARI**  
**COMPANY SECRETARY**  
**& COMPLIANCE OFFICER**

## 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



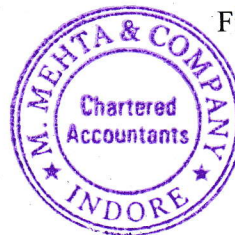
**Independent Auditors Review Report on Interim Quarterly Financial Statements of KRITI NUTRIENTS LIMITED for the quarter ended 30<sup>th</sup> June '2021 pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

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 ended **30<sup>th</sup> June '2021** ("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: 13.08.2021

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



CA Nitin Bandi  
Partner  
M.N.400394

UDIN : 21400394AAAAOW1007



# KRITI NUTRIENTS LIMITED

CIN: L24132MP1996PLCO11245

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2021

Rs.in Lakhs (Except Earnings Per Share)

Sr. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2021 (Unaudited)	31.03.2021 (Audited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
1	<b>Income</b>				
	(i) Revenue From Operations	15969.70	20063.98	17044.05	69005.57
	(ii) Other Income	113.76	38.26	89.05	245.07
	<b>Total Revenue (i+ii)</b>	<b>16083.46</b>	<b>20102.23</b>	<b>17133.10</b>	<b>69250.63</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	13492.85	18477.91	14525.57	61512.02
	(b) Purchases of Stock-in-Trade	42.45	45.83	197.29	516.83
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	1105.99	(544.25)	(7.80)	(848.96)
	(d) Employee benefits expense	263.40	339.75	221.92	1098.17
	(e) Finance costs	23.69	23.15	22.85	93.84
	(f) Depreciation and amortization expense	90.06	88.15	82.15	341.65
	(g) Other expenses	802.41	1457.60	990.59	4508.79
	<b>Total expenses</b>	<b>15820.85</b>	<b>19888.14</b>	<b>16032.57</b>	<b>67222.34</b>
3	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>262.61</b>	<b>214.09</b>	<b>1100.53</b>	<b>2028.29</b>
4	<b>Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
5	<b>Profit/(loss) before tax (3+4)</b>	<b>262.61</b>	<b>214.09</b>	<b>1100.53</b>	<b>2028.29</b>
6	<b>Tax expense:</b>				
	(i) Current tax	66.01	86.37	279.21	539.40
	(ii) Deferred tax	1.41	(20.04)	5.27	(16.78)
	<b>Total Tax Expenses(i+ii)</b>	<b>67.42</b>	<b>66.33</b>	<b>284.48</b>	<b>522.62</b>
7	<b>Net Profit / (Loss) after Tax for the period from continuing operations (5-6)</b>	<b>195.19</b>	<b>147.76</b>	<b>816.05</b>	<b>1505.67</b>
	<b>Profit / (Loss) for the period from discontinued operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Tax expense:</b>				
	(i) Current tax	0.00	0.00	0.00	0.00
	(ii) Deferred tax	0.00	0.00	0.00	0.00
	<b>Total Tax Expenses(i+ii)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8	<b>Net Profit / (Loss) after tax for the period from discontinued operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9	<b>Net Profit / (Loss) after tax for the period (7+8)</b>	<b>195.19</b>	<b>147.76</b>	<b>816.05</b>	<b>1505.67</b>
10	<b>Other Comprehensive Income</b>				
a	Items that will be reclassified to Profit and Loss				
	(i) Fair Valuation of Investment through OCI	(0.02)	(9.16)	(2.50)	(4.10)
	(ii) Effective portion of Cash Flow Hedge	0.00	0.00	0.00	0.00
b	Items that will not be reclassified to Profit and Loss				
	(i) Remeasurement of defined benefits plans	(2.80)	(8.46)	0.16	(8.94)
11	<b>Total comprehensive Income for the Period (9+10)</b>	<b>192.37</b>	<b>130.14</b>	<b>813.71</b>	<b>1492.63</b>
12	<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>
13	<b>Earning per equity share of continuing operations (of Rs.1/- each)</b>				
	(1) Basic	0.39	0.29	1.63	3.01
	(2) Diluted	0.39	0.29	1.63	3.01
14	<b>Earning per equity share of discontinued operations (of Rs.1/- each)</b>				
	(1) Basic	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00
15	<b>Earning per equity share of continuing and discontinued operations (of Rs.1/- each)</b>				
	(1) Basic	0.39	0.29	1.63	3.01
	(2) Diluted	0.39	0.29	1.63	3.01

## Notes:-

- The above results have been reviewed by the Audit Committee in its meeting held on 13th August, 2021 and taken on record by the Board of Directors in its meeting held on 13th August, 2021.
- 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.
- Estimation of uncertainties relating to global health pandemic COVID-19 :**  
Continuous spread of COVID-19 has effected the economic activity across the Globe including India. This impact on the business will depend upon future developments that cannot be predicted reliably at this stage. However based on the preliminary estimates the Company does not anticipate any major challenge in meeting the financial obligations, on the long-term basis. Further, the company does not carry any risk in the recoverability and carrying values of its assets including Property, Plant and Equipment, trade receivables, inventories and investments. The company does not anticipate any additional liability as at Quarter Ended on 30th June, 2021. However the company will closely monitor any material changes to future economic conditions impacting its business.
- The Company has only one Business Segment to be reported namely Oil Seed Extraction and Refining, as per Ind AS 108 Operating Segments.
- The figures for three months ended 31st March, 2021 are arrived at as difference between the audited figures in respect of full financial year ended on that date and the unaudited published figures for a period of nine months ended on 31st December, 2020.

Place :- Indore  
Date:- 13th August, 2021



For Kriti Nutrients Limited  
Shiv Singh Mehta  
(Chairman & Managing Director)  
DIN-00023523