

14th August, 2019

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

**Subject: Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 - Submission of Un-Audited Financial Results along with Limited Review Report.**

**Scrip Code: 533210**

Dear Sir,

Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing the following:

- a) Un-Audited Financial Results for the quarter ended 30<sup>th</sup> June, 2019.
- b) Limited Review Report dated 14<sup>th</sup> August, 2019.

The said results is also placed on the website of the Company at [www.kritiindia.com](http://www.kritiindia.com)

This is for your information and records.

Thanking you,

Yours Faithfully,  
For **Kriti Nutrients Limited**

  
SC Jajoo  
Chief Financial 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

## KRITI NUTRIENTS LIMITED

Registered Office :- Mehta Chambers , 34 , Siyaganj , Indore-452007 (M.P.)

CIN: L24132MP1996PLCO11245

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE,2019

## PART-I

Rs.in Lakhs (Except Earnings Per Share )

Sr. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2019	31.03.2019	30.06.2018	31.03.2019
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>				
	(i) Revenue From Operations	14177.02	11112.94	13806.58	48522.77
	(ii) Other Income	52.09	24.21	6.93	99.33
	<b>Total Revenue (i+ii)</b>	<b>14229.11</b>	<b>11137.15</b>	<b>13813.51</b>	<b>48622.10</b>
<b>2</b>	<b>Expenses</b>				
	(a) Cost of materials consumed	12091.23	9720.69	11147.09	39885.66
	(b) Purchases of Stock-in-Trade	189.54	152.26	189.82	558.84
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	31.91	(325.91)	298.35	479.25
	(d) Excise Duty	0.00	0.00	0.00	0.00
	(e) Employee benefits expense	211.27	255.85	190.04	838.04
	(f) Finance costs	47.47	39.35	84.64	241.49
	(g) Depreciation and amortization expense	71.15	68.89	65.47	268.01
	(h) Other expenses	1006.47	946.70	906.31	3673.14
	<b>Total expenses</b>	<b>13649.04</b>	<b>10857.83</b>	<b>12881.73</b>	<b>45944.43</b>
<b>3</b>	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>580.07</b>	<b>279.32</b>	<b>931.78</b>	<b>2677.67</b>
<b>4</b>	<b>Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Profit/(loss) before tax (3+4)</b>	<b>580.07</b>	<b>279.32</b>	<b>931.78</b>	<b>2677.67</b>
<b>6</b>	<b>Tax expense:</b>				
	(i) Current tax	182.01	105.11	297.84	882.52
	(ii) Deferred tax	20.69	39.41	30.18	100.07
	<b>Total Tax Expenses(i+ii)</b>	<b>202.70</b>	<b>144.52</b>	<b>328.02</b>	<b>982.59</b>
	<b>Net Profit / (Loss) after Tax for the period from continuing operations (5-6)</b>	<b>377.37</b>	<b>134.80</b>	<b>603.76</b>	<b>1695.08</b>
<b>7</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>
<b>8</b>	<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>
<b>9</b>	<b>Net Profit/(Loss) after tax for the period (7+8)</b>	<b>377.37</b>	<b>134.80</b>	<b>603.76</b>	<b>1695.08</b>
<b>10</b>	<b>Other Comprehensive Income</b>				
<b>a</b>	<b>Items that will be reclassified to Profit and Loss</b>				
	(i) Fair Valuation of Investment through OCI	0.12	0.26	(0.09)	0.70
	(ii) Effective portion of Cash Flow Hedge	0.00	0.00	1.20	0.00
<b>b</b>	<b>Items that will not be reclassified to Profit and Loss</b>				
	(i) Remeasurement of defined benefits plans	(0.55)	(0.69)	(1.31)	(4.62)
<b>11</b>	<b>Total comprehensive Income for the Period (9+10)</b>	<b>376.94</b>	<b>134.37</b>	<b>603.56</b>	<b>1691.16</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>13</b>	<b>Earning per equity share of continuing operations (of Rs.1/- each)</b>				
	(1) Basic	0.75	0.27	1.21	3.38
	(2) Diluted	0.75	0.27	1.21	3.38
<b>14</b>	<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
<b>15</b>	<b>Earning per equity share of continuing and discontinued operations (of Rs.1/- each)</b>				
	(1) Basic	0.75	0.27	1.21	3.38
	(2) Diluted	0.75	0.27	1.21	3.38

## Notes:

- The above results have been reviewed by the Audit Committee in it's meeting held on 14th August, 2019 and taken on record by Board of Directors in its meeting held on 14th August, 2019.
- The Statutory Auditors of the Company have carried out a Limited Review of the Result for the quarter ended on 30th June, 2019 and management has exercised necessary due diligence to ensure that such financial results provide a true & fair view of the affairs of the Company.
- The Company has adopted 'Indian Accounting Standards (Ind AS) 116' w.e.f. 01.04.2019 to all contracts that were previously identified as Leases applying Ind AS 17- Leases. There is no material impact on the quarterly financial results ending on 30th June, 2019.
- Sales is net of Goods and Service Tax (GST).
- The previous period figures have been regrouped where ever necessary to make them comparable with the current years' figures.
- The Company has only one Business Segment to be reported namely Oil Seed Extraction and Refining, as per Ind AS 108 Operating Segments.

For Kriti Nutrients Ltd.

Shiv Singh Mehta  
(Chairman & Managing Director)  
DIN 00023523

Place: Indore  
Date:- 14-08-2019





**LIMITED REVIEW REPORT**

To  
The Board of Directors of  
**KRITI NUTREIENTSLIMITED**  
**INDORE**

1. We have reviewed the accompanying Statement of unaudited financial results of **KRITI NUTREIENTSLIMITED** ("Company") for the quarter ended 30<sup>th</sup> June, 2019 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
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 principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind As 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 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 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.
4. Attention is drawn to the fact that the figures for the 3 months ended 31 March, 2019 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For: R.S. BANSAL & CO.**  
**CHARTERED ACCOUNTANTS**  
**FRN: 000939C**

**(VIJAY BANSAL)**  
**PARTNER**

**M.No.: 075344**

**Place: Indore**

**Date: 14th August, 2019**

**UDIN:19075344AAAAAU2292**

