

27th January, 2020

To,
The Corporate Relations Department
The 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 Unaudited 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) Unaudited Financial Results for the quarter ended on 31st December, 2019.
- b) Limited Review Report dated 27th January, 2020.

The said results is also placed on the website of the Company www.kritiindia.com

This is for your information and records.

Thanking you,

Yours Faithfully,

For **Kriti Nutrients Limited**


Sachin Upadhyay
Company Secretary & Compliance Officer



Encl: As above

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
CIN: L24132MP1996PLC011245

KRITI NUTRIENTS LIMITED

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

CIN: L24132MP1996PLCO11245

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DEC,2019

PART-I

Rs.in Lakhs (Except Earnings Per Share)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(i) Revenue From Operations	14246.38	12660.01	12094.09	41083.41	37409.83	48522.77
	(ii) Other Income	60.78	91.43	26.98	204.31	75.12	99.33
	Total Revenue (i+ii)	14307.16	12751.44	12121.07	41287.72	37484.95	48622.10
2	Expenses						
	(a) Cost of materials consumed	13039.77	10375.91	9973.56	35506.92	30164.97	39885.66
	(b) Purchases of Stock-in-Trade	203.70	109.94	113.78	503.18	406.58	558.84
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(997.73)	293.43	(11.23)	(672.40)	805.16	479.25
	(d) Employee benefits expense	226.56	222.08	195.52	659.90	582.19	838.04
	(e) Finance costs	44.91	42.45	40.08	134.82	202.14	241.49
	(f) Depreciation and amortization expense	78.53	74.31	67.53	223.98	199.12	268.01
	(g) Other expenses	1025.99	944.38	918.56	2976.87	2726.44	3673.14
	Total expenses	13621.73	12062.50	11297.80	39333.27	35086.60	45944.43
3	Profit/(loss) before exceptional items and tax (1-2)	685.44	688.94	823.27	1954.45	2398.35	2677.67
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(loss) before tax (3+4)	685.44	688.94	823.27	1954.45	2398.35	2677.67
6	Tax expense:						
	(i) Current tax	50.65	252.06	274.05	484.71	777.41	882.52
	(ii) Deferred tax	188.87	3.23	13.62	212.79	60.66	100.07
	Total Tax Expenses(i+ii)	239.52	255.29	287.67	697.50	838.07	982.59
	Net Profit / (Loss) after Tax for the period from continuing operations (5-6)	445.92	433.65	535.60	1256.95	1560.28	1695.08
7	Profit/(Loss) for the period from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
	Tax expense:						
	(i) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
	Total Tax Expenses(i+ii)	0.00	0.00	0.00	0.00	0.00	0.00
8	Net Profit/(Loss) after tax for the period from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
9	Net Profit/(Loss) after tax for the period (7+8)	445.92	433.65	535.60	1256.95	1560.28	1695.08
10	Other Comprehensive Income						
a	Items that will be reclassified to Profit and Loss						
	(i) Fair Valuation of Investment through OCI	0.78	(0.08)	0.50	0.82	0.44	0.70
	(ii) Effective portion of Cash Flow Hedge	1.34	0.00	0.00	1.34	0.00	0.00
b	Items that will not be reclassified to Profit and Loss						
	(i) Remeasurement of defined benefits plans	(0.54)	(0.54)	(1.31)	(1.64)	(3.93)	(4.62)
11	Total comprehensive Income for the Period (9+10)	447.50	433.03	534.79	1257.47	1556.79	1691.16
12	Paid up Equity Share Capital (face Value Rs.1 Per Share)	501.04	501.04	501.04	501.04	501.04	501.04
13	Earning per equity share of continuing operations (of Rs.1/- each)						
	(1) Basic	0.89	0.87	1.07	2.51	3.11	3.38
	(2) Diluted	0.89	0.87	1.07	2.51	3.11	3.38
14	Earning per equity share of discontinued operations (of Rs.1/- each)						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
15	Earning per equity share of continuing and discontinued operations (of Rs.1/- each)						
	(1) Basic	0.89	0.87	1.07	2.51	3.11	3.38
	(2) Diluted	0.89	0.87	1.07	2.51	3.11	3.38

Notes

- The above Financial Results were reviewed by the Audit Committee in it's meeting held on 27th January , 2020 and taken on record by the Board of Directors at its meeting held on 27th January , 2020.*
- The Statutory Auditors of the Company have carried out a Limited Review of the Result for the quarter ended on 31st Dec ,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.
- Sales is net of Goods and Service Tax (GST) .
- 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. Lease entered on and after 01.07.2019 have been recognised as Right of Use (ROU) assets with corresponding lease liabilities as per Ind AS 116 .
- 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 LIMITED

(SHIV SINGH MEHTA)
CHAIRMAN & MANAGING DIRECTOR
(DIN:00023523)

Date :-27th January , 2020
Place :- INDORE



R. S. Bansal & Co.

Chartered Accountants

'Urvashi' 1st Floor, 3 Jaora Compound, Indore - 452 001
☎ 2702834-35 • Fax 0731-4003435
email : vjybansal@yahoo.co.in



CA. Vijay Bansal
B.Com., FCA, DISA (ICA)

CA. Ravindra Kumar Chourasiya
B.Com., FCA

CA. Neha Shukla
M.Com., M.Phil., ACA

Independent Auditor's Review Report on the Quarterly Unaudited and Year-to-date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIRJCFD/CMD1/44/2019 dated March 29, 2019.

To,
The Board of Directors
KRITI NUTRIENTS LIMITED
Indore

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of **KRITI NUTRIENTS LIMITED** ("the Company") for the quarter ended December 31, 2019 and the year to the date from April 1 2019 to December 31 2019. The Statement has been prepared by the Company's Management pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended ("the listing regulations"). This Statement is responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on this financial statement based on our review.
2. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 the recognition and measurement principles laid down in the Indian Accounting Standards 34 (Ind AS) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed or that it contains any material misstatement.

Place: Indore
Date: 27/01/2020
UDIN:

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



(VIJAY BANSAL)
PARTNER
M.No.: 075344