

25th October, 2018

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 second quarter and half year ended on 30th September, 2018.
- b) Limited Review Report dated 25th October, 2018

The said results is also placed on the website of the Company kn1.kritiindia.com

This is for your information and records.

Thanking you,

Yours Faithfully,
For **Kriti Nutrients Limited**


S.C. Jajoo
Additional Compliance Officer



Encl: As above

Kriti Nutrients Ltd.

Corporate Office:
Chetak Chambers, 4th Floor, 14 RNT Marg,
Indore - 452 001 (MP) INDIA

Registered Office:
Mehta Chambers, 34, Siyaganj,
Indore - 452 007 (MP) INDIA

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

Tel.: +91-731-271 9100, 271 9191
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 HALF YEAR ENDED ON 30TH SEP,2018

PART-I

Rs.in Lakhs (Except Earnings Per Share)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(i) Revenue From Operations	11509.16	13806.58	9149.31	25315.74	20255.32	46103.60
	(ii) Other Income	41.21	6.93	30.17	48.14	51.12	162.84
	Total Revenue (i+ii)	11550.37	13813.51	9179.48	25363.88	20306.44	46266.44
2	Expenses						
	(a) Cost of materials consumed	9044.32	11147.09	9222.78	20191.41	18489.43	38543.38
	(b) Purchases of Stock-in-Trade	102.98	189.82	88.27	292.80	144.94	500.64
	(c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	518.04	298.35	(1766.22)	816.39	(1722.17)	(601.99)
	(d) Excise Duty	0.00	0.00	0.00	0.00	36.17	36.17
	(e) Employee benefits expense	196.63	190.04	178.31	386.67	346.51	756.18
	(f) Finance costs	77.42	84.64	103.95	162.06	216.09	517.44
	(g) Depreciation and amortization expense	66.12	65.47	65.10	131.59	129.27	260.54
	(h) Other expenses	901.57	906.31	828.15	1807.88	1727.88	3773.08
	Total expenses	10907.07	12881.73	8720.34	23788.80	19362.12	43749.42
3	Profit/(loss) before tax	643.30	931.78	459.14	1575.08	944.32	2517.02
4	Tax expense:						
	(i) Current tax	205.52	297.84	159.03	503.36	315.46	856.47
	(ii) Deferred tax	16.86	30.18	(0.15)	47.04	12.24	81.94
	Total Tax Expenses (i+ii)	222.38	328.02	158.88	550.40	327.70	938.41
5	Net Profit (Loss) after Tax for the period (3-4)	420.92	603.76	300.26	1024.68	616.62	1578.61
6	Other Comprehensive Income						
a	Items that will be reclassified to Profit and Loss						
	(i) Fair Valuation of Investment through OCI	0.03	(0.09)	0.08	(0.06)	(0.23)	0.72
	(ii) Effective portion of Cash Flow Hedge	(1.20)	1.20	0.00	0.00	0.00	38.49
b	Items that will not be reclassified to Profit and Loss						
	(i) Remeasurement of defined benefits plans	(1.31)	(1.31)	(1.00)	(2.62)	(2.60)	(5.24)
7	Total comprehensive Income for the Period (5+6)	418.44	603.56	299.34	1022.00	614.39	1599.58
8	Paid up Equity Share Capital (face Value Rs.1 Per Share)	501.04	501.04	501.04	501.04	501.04	501.04
9	Earning per share (of Rs.1/- each) (not annualised)						
	(1) Basic	0.84	1.21	0.60	2.05	1.23	3.15
	(2) Diluted	0.84	1.21	0.60	2.05	1.23	3.15

For Kriti Nutrients Ltd.

Place: Indore
Date:- 25-10-2018

 Shiv Singh Mehta
 (Chairman & Managing Director)
 DIN 00023523

PART-II

Statement of Assets and Liabilities

Sr. No.	Particulars	As at 30.09.2018	As at 31.03.2018
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	3,938.86	3,959.58
	(b) Capital work-in-progress	23.67	35.63
	(c) Other Intangible assets	69.67	52.43
	(d) Financial Assets		
	(i) Investments	13.27	13.33
	(ii) Loans /Advances/Deposits	87.87	71.11
	(iii) Other financial assets	-	22.50
	Sub-total - Non-current assets	4,133.34	4,154.58
2	Current assets		
	(a) Inventories	2,688.96	3,498.06
	(b) Financial Assets		
	(i) Trade receivables	1,990.78	1,237.98
	(ii) Cash and cash equivalents	4.65	99.35
	(iii) Bank balances other than (ii) above	187.92	45.96
	(iv) Loans	461.09	470.86
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	569.26	1,557.27
	Sub-total - Current assets	5,902.66	6,909.48
	TOTAL - ASSETS	10,036.00	11,064.06
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	501.04	501.04
	(b) Other Equity	5,741.01	4,849.84
	Sub-total - Shareholders' funds	6,242.05	5,350.88
2	Share application money pending allotment	-	-
	LIABILITIES		
3	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Deferred tax liabilities (Net)	676.01	628.96
	(c) Other non-current liabilities	33.86	43.56
	Sub-total - Non-current liabilities	709.87	672.52
4	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,400.98	2,958.63
	(ii) Trade payables	950.32	909.20
	(iii) Others	14.85	14.88
	(b) Other current liabilities	301.63	256.48
	(c) Provisions	39.85	54.97
	(d) Current Tax Liabilities (Net)	376.45	846.50
	Sub-total - Current liabilities	3,084.08	5,040.66
	TOTAL - EQUITY AND LIABILITIES	10,036.00	11,064.06

Notes

- The above Financial Results were reviewed by the Audit Committee in its meeting held on 25th Oct, 2018 and taken on record by the Board of Directors at its meeting held on 25th Oct, 2018.
- The Statutory Auditors of the Company have carried out a Limited Review of the Result for the quarter and half Year ended on 30th September, 2018 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 for the quarter ended 30th Sep 2018, is net of Goods and Service Tax (GST), whereas sales till the period ended 30th June, 2017 and other comparative periods are inclusive of Excise Duty. The sales net of Excise Duty are mentioned below:

Particular	For the Quarter ended on			Half Year Ended		Year Ended
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from Operations	11509.16	13806.58	9149.31	25315.74	20255.32	46103.60
Less : Excise Duty	0.00	0.00	0.00	0.00	36.17	36.17
Net Revenue from Operations	11509.16	13806.58	9149.31	25315.74	20219.15	46067.43

- Ind AS 115- Revenue from contracts with customers, mandatory for reporting period beginning on or after 1st April, 2018 replaces existing revenue recognition requirements. Under the modified retrospective approach, there were no significant adjustments required to the retained earnings as at 1st April, 2018. Also the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results of the Company.
- The previous period figures have been regrouped/ reclassified 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.

Date :- 25th Oct, 2018
Place :- INDORE



For KRITI NUTRIENTS LIMITED

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



LIMITED REVIEW REPORT

The Board of Directors of
M/s. KRITI NUTRIENTS LIMITED
Indore

We have reviewed the accompanying statements of unaudited financial results ("the Statements") of **M/s. KRITI NUTRIENTS LIMITED** ("the Company") for the quarter ended 30th September, 2018 attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 ("the Regulations").

This Statement is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting held on 25th October, 2018. Our responsibility is to issue a report on these unaudited financial results based on our review.

We conducted our review 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 Accountant 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5th July, 2016 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: 25th October, 2018