KNL/SE/2022-23



9thNovember, 2022

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

Sub: Submission of the Standalone Un-Audited Financial Results & Limited Review Report for the Quarter and Half year ended 30thSeptember, 2022under Regulation 33 of the SEBI (LODR) Regulations, 2015.

Dear Sir,

This is in continuation of our letter no. KNL/SE/2022-23 dated 01stNovember, 2022regarding intimation of Board meeting for consideration and approval of the Quarterly and Half Yearly Standalone Un-Audited Financial Results& Limited Review Report thereon, for the quarter and half year ended 30thSeptember, 2022.

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

- Approved Standalone Un-audited Financial Results of the Company for the quarter and half year ended 30thSeptember, 2022 along with the Limited Review Report by the Statutory Auditors of the Company for the period;
- 2) Approved Standalone Un-Audited Statement of Assets and Liabilities for the half year ended 30th September, 2022;
- 3) ApprovedStandalone Un-Audited Statement of Cash Flow for the half year ended 30th September, 2022;

The meeting of the board of directors commenced at 6.15 P.M. and concluded at 6.50 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**

Raj Kumar Bhawsar Company Secretary and Compliance Officer Encl: As aforesaid

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.) INĎIA Factory: Industrial Area No. 3, AB Road, Dewas (MP) INDIA Tel.: +91-731-271 9100 E-mail: info@kritiindia.com CIN: L24132MP1996PLC011245 AH. AHehta & Un. (Audit Section) CHARTERED ACCOUNTANTS



201, PRESIDENT TOWER, MADHUMILAN SQUARE, INDORE-452001 PHONE : (O) 2523117, 2511022, 2511011 4065948 (D) 2970700 (D) MOBILE : 98262-94918, 93025-31713 EMAIL : audit@mmehtaco.com mail@mmehtaco.com website : www.mmehtaco.com

<u>Independent</u> Auditors Review Report on Interim Quarterly Financial Statements of KRITI <u>NUTRIENTS LIMITED</u> for the quarter/half year ended 30th September'2022 pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To, The Board of Directors, **KRITI NUTRIENTS LIMITED**

- We have reviewed the unaudited financial statements of KRITI NUTRIENTS LIMITED ("the Company") for the quarter/half year ended 30th September'2022 ("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: 09.11.2022



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

1

CA Niţin Bandi
 Partner
 M.N.400394
 UDIN : 22400394BCQFWS4005

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 HALF YEAR ENDED 30TH SEPTEMBER 2022

Particulars 30.09.2022 30.09.2021 30.09.2021 30.09.2021 30.09.2021 31.09.2022 30.09.2021 31.09.2022 31.09.2022 31.09.2021 31.09.2022 31.09.2021 31.09.2022 31.09.2021 31.09.2021 31.09.2021 31.09.2022 31.09.2021 31.09.2022 31.09.2021 31.09.2022 30.09.2021 31.09.2022 31.09.202 31.09.202 31.09.202 31.09.202 31.09.202 31.09.202 31.09.202 31.09.202 31.09.202 31.09.202 32.09.201 31.02.20 31.02.20 31.02.20 31.02.20 32.02.20 32.02 32.02.20 32.02 32.02.20 32.02 32.02.20 32.02 32.02.20 32.02 32.02.20 32.02 32.02 32.02			Quarter Ended		Half Ye	ar Ended	Year Ended
(Unaudited)	ir. Particulars 10.	30.09.2022 30.06.2022		30.09.2021	30.09.2022	30.09.2021	31.03.2022
(i) Revenue From Operations 20027 18 19375 s66 15480 72 39402.84 31450 42 (ii) Other Income 178, 55 114 78 35, 65 293.34 1494.04 Total Revenue (Hii) 20205.74 19409.44 15516.37 39402.84 31599.83 2 Expenses -		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
2002.718 19375.66 1548.07.2 39402.84 31450.42 10 Other Income 178.55 114.78 35.65 292.34 1949.41 Total Revenue (i+ii) 20205.74 194.90.44 15516.37 39495.618 31599.83 2 Express - <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	-						
(ii) Other Income 178.56 114.78 35.65 293.34 149.41 Tetal Revenue (i+ii) 20205.74 19490.44 1551.63 39896.18 31599.83 (c) Cot of of materials consumed 1 1 17841.79 1360.906 33953.66 27101.91 (c) Changes in inventories of finished goods, 1611.187 17841.79 1360.906 33953.66 27101.91 (c) Changes in inventories of finished goods, 1672.55 (542.79) 410.17 1,516.16 Stock-in -Trade and work-in-progress 302.16 294.16 200.271 556.25 428 200.2165.95 418.71 (c) Employee benefits express 95.25 74.28 200.2165.95 418.71 1129.76 (d) Depreciation and anorization expense 1917.64 917.64 1839.27 1463.60 (f) Other expenses 1917.64 90.32 209.95 148.78 (g) Chrer expenses 1912.64 917.64 237.92 102.8.3 500.53 3 Profit (Uoss) Infert ax (x)44) 720.68 307.64 237.92 <t< td=""><td></td><td>20027.18</td><td>19375 66</td><td>15480 72</td><td>39402 84</td><td>31450.42</td><td>75288.0</td></t<>		20027.18	19375 66	15480 72	39402 84	31450.42	75288.0
Total Revenue (1+ii) 20205.74 19490.44 15516.37 39696.18 31599.83 2 Express	• • • • • • • • • • • • • • • • • • • •						335.3
(a) Cost of materials consumed 16111.87 17841.79 13609.06 33953.66 27101.91 (b) Purchases of Stack-in-Trade 274.85 494.81 196.88 769.93 223.93 (c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress 1127.06 1129.76 1129.76 (d) Employee benefits expense 302.16 294.16 200.93 3953.66 2710.91 (f) Depreciation and unortization expense 95.25 74.28 20.02 169.54 43.71 (f) Depreciation and unortization expense 97.164 917.64 661.19 1839.27 1463.60 (g) Other expenses 921.64 917.64 661.19 1839.27 1463.60 2 Profit/(loss) before tax (3+4) 720.68 307.64 237.92 1028.92 506.33 3 Profit/(loss) before tax (3+4) 720.68 307.64 237.92 1028.92 506.53 (i) Ocerned tax 211.00 80.00 56.99 291.00 123.00 (ii) Defore tax 211.00 80.00 56.99 291.00 123.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>and the second sec</td> <td>75623.4</td>						and the second sec	75623.4
(a) Cost of materials consumed 16111.87 17841.79 13609.06 33953.66 27101.91 (b) Purchases of Stack-in-Trade 274.85 494.81 196.88 769.93 223.93 (c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress 1127.06 1129.76 1129.76 (d) Employee benefits expense 302.16 294.16 200.93 3953.66 2710.91 (f) Depreciation and unortization expense 95.25 74.28 20.02 169.54 43.71 (f) Depreciation and unortization expense 97.164 917.64 661.19 1839.27 1463.60 (g) Other expenses 921.64 917.64 661.19 1839.27 1463.60 2 Profit/(loss) before tax (3+4) 720.68 307.64 237.92 1028.92 506.33 3 Profit/(loss) before tax (3+4) 720.68 307.64 237.92 1028.92 506.53 (i) Ocerned tax 211.00 80.00 56.99 291.00 123.00 (ii) Defore tax 211.00 80.00 56.99 291.00 123.00 <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	-						
(b) Purchases of Stock-in-Trade 274.55 494.81 196.88 769.36 229.34 (c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress 1672.55 (542.79) 410.17 1,516.16 (d) Employee benefits expense 302.16 294.16 290.79 596.32 554.20 (e) Finance costs 95.25 74.28 20.02 169.54 43.71 (f) Depreciation and anoritzation expense 107.04 102.91 90.32 209.95 180.38 (g) Other expenses 191485.06 19182.81 1527.84.5 38667.86 31099.30 7 Fort/UGSD before tax (1+4) 720.66 307.64 237.92 1028.32 500.33 6 Tax expense: 211.00 80.00 56.99 291.00 123.00 (i) Current tax 23.14 19.49 0.62 (a.65) 2.03 (ii) Defore tax pressed: - - - - - (i) Current tax 23.14 19.49 0.62 (a.65) 2.03 (ii) Defore tax pressed:	2 Expenses	16111.87	17841 79	13609.06	33953.66	27101.91	67389.4
(e) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress 1672.55 (542.79) 410.17 1,129.76 (d) Employee benefits expense 302.16 294.16 290.79 596.32 554.20 (e) Finance costs 952.5 74.28 20.02 169.34 43.71 (f) Depreciation and unorization expense 907.74 102.91 90.32 209.95 180.38 (g) Other expenses 191485.06 19182.81 1527.84 3866.748 3009.30 3 Profit/(loss) befors exceptional items and tax (1-2) 720.68 307.64 237.92 1028.32 500.53 6 Tax expense: -							808.7
Stock-in - Trade and work-in-progress 1129-76 (d) Employee benefits expense 302-16 299-19 596-32 555-420 (e) Pinance costs 95-25 74-28 20.02 169-54 43.71 (f) Depreciation and montization expense 107.04 102.91 90.32 259-57 180.38 (g) Other expenses 921.64 917.64 661.19 183.29.71 1463.50 Total expenses 921.64 917.64 661.19 183.29.71 1463.50 Profit(Joss) before exceptional items and tax (1-2) 720.68 307.64 237.92 1028.32 590.53 4 Exceptional items - <td< td=""><td></td><td></td><td></td><td>Contraction of the local division of the loc</td><td>107.00</td><td></td><td></td></td<>				Contraction of the local division of the loc	107.00		
(a) Employee benefix expense 302.16 294.16 290.79 596.32 554.20 (b) Finance costs 952.5 74.28 20.02 169.94 43.71 (c) Depreciation and amortization expense 921.64 917.04 661.19 183.92.71 1463.60 (g) Other expenses 921.64 917.04 661.19 183.92.71 1463.60 3 Profit/(loss) before exceptional items and tax (1-2) 720.68 307.64 237.92 1028.32 500.53 4 Exceptional Items -		10/2.00	(542.77)	110.17	1129.76	1.00	-236.5
(b) Finance costs 9525 7428 20.02 169.94 43.71 (f) Depreciation and amortization expense 107.04 102.91 90.32 209.95 180.38 (g) Other expenses 921.64 917.64 661.19 1839.27 1463.60 Total expenses 921.64 917.64 661.19 1839.27 1463.60 Profit/(loss) before exerptional items and tax (1-2) 720.68 307.64 237.92 1028.32 500.53 Forefit/(loss) before exerptional items and tax (1-2) 720.68 307.64 237.92 1028.32 500.53 G Tax expense: -		302 16	294 16	290.79			1213.5
(f) Depreciation and amortization expense 107.04 102.91 90.32 209.95 183.82 (g) Other expenses 921.64 917.64 661.19 1839.27 1463.60 7 Total expenses 19485.06 1918.281 1527.845 38667.86 3109.30 3 Profit/(loss) before exceptional items and tax (1-2) 720.68 307.64 237.92 1028.32 500.53 6 Tax expense -							210.5
(g) Other expenses 921 64 917 64 661 19 1839 27 1463 60 Total expenses 19485.06 19182.81 15278.45 38667.86 31099.30 Profit/(loss) before exceptional items and tax (1-2) 720.68 307.64 237.92 1028.32 500.63 Profit/(loss) before tax (9+4) 720.68 307.64 237.92 1028.32 500.63 6 Tax expense 211.00 80.00 56.99 291.00 123.00 (i) Deferred tax 211.00 80.00 56.99 291.00 123.00 Total Tax Expenses(+ii) 187.86 99.49 57.61 287.35 125.03 7 operations (5-6) Profit /(Loss) after Tax for the period from discontinued operations -						180.38	373.4
Total expenses 19485.06 19182.81 15278.45 38667.86 31099.30 3 Profit/(Loss) before exceptional items and tax (1-2) 720.68 307.64 237.92 1028.32 500.53 4 Exceptional items -				and the second se			4181.1
3 Profit/(loss) before exceptional items and tax (1-2) 720.68 307.64 237.92 1028.32 500.53 4 Exceptional Items -		19485.06	19182.81	15278.45	38667.86	31099.30	73940.2
5 Profit/(loss) before tax (3+4) 720.68 307.64 237.92 1028.32 500.53 6 Tax expense: -	3 Profit/(loss) before exceptional items and tax (1-2)	720.68	307.64	237.92	1028.32	500.53	1683.1
Tax expense: 211.00 80.00 56.99 291.00 123.00 (i) Deferred tax 23.14 19.49 0.62 (3.65) 2.03.1 (ii) Tax related to earlier years -<		-	-				
(i) Current tax 211.00 80.00 56.99 291.00 123.00 (ii) Daferred tax -23.14 19.49 0.62 (3.65) 2.03 (iii) Tax related to earlier years -	5 Profit/(loss) before tax (3+4)	720.68	307.64	237.92	1028.32	500.53	1683.1
(i) Deferred tax -23.14 19.49 0.62 (3.65) 2.03 (ii) Deferred tax -							
District and the serier years - <t< td=""><td></td><td>the second se</td><td>and the second se</td><td></td><td>and the second second second</td><td></td><td>450.0</td></t<>		the second se	and the second se		and the second second second		450.0
Total Tax Expenses(i+ii) 187.86 99.49 57.61 287.35 125.03 Net Profit /(Loss) after Tax for the period from continuing operations (5-6) 532.82 208.15 180.31 740.97 375.50 Profit /(Loss) for the period from discontinued operations -		-23.14	19.49	0.62	(3.65)	2.03	-2.7
Net Profit / (Loss) after Tax for the period from continuing profit /(Loss) for the period from discontinued operations 532.82 208.15 180.31 740.97 375.50 Profit /(Loss) for the period from discontinued operations - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>5.3</td></td<>							5.3
7 operations (5-6) -	Total Tax Expenses(i+ii)			and the second se			452.6
Profit /(Loss) for the period from discontinued operations -		532.82	208.15	180.31	740.97	375.50	1020 5
Tax expense:							1230.5
(i) Current tax - - - - - (ii) Deferred tax - - - - - - Total Tax Expenses(i+ii) - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>							-
(ii) Deferred tax -							-
In Deterior dax -				and the second se	and the second second second		-
8 Net Profit /(Loss) after tax for the period from discontinued operations -							
discontinued operations	8 Net Profit /(Loss) after tax for the period from			-			
9 Net Profit /(Loss) after tax for the period (7+8) 532.82 208.15 180.31 740.97 375.50 10 Other Comprehensive Income		5 C			10.00		
10 Other Comprehensive Income		532.82	208.15	180.31	740.97	375.50	1230.5
a Items that will be reclassified to Profit and Loss							
(i) Effective portion of Cash Flow Hedge - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
b Items that will not be reclassified to Profit and Loss	(i) Fair Valuation cf Investment through OCI	-	-	6.30	-	6.28	5.1
(i) Remeasurement of defined benefits plans - 0.94 (2.79) 0.94 (5.59) 11 Total comprehensive Income for the Period (9+10) 532.82 209.08 183.82 741,91 376.19 12 Paid up Equity Share Capital (face Value Rs.1 Per Share) 501.04 501.04 501.04 501.04 501.04 13 each) -	(ii) Effective portion of Cash Flow Hedge	-	-	•	- /		
11 Total comprehensive Income for the Period (9+10) 532.82 209.08 183.82 741.91 376.19 12 Paid up Equity Share Capital (face Value Rs. 1 Per Share) 501.04 <	b Items that will not be reclassified to Profit and Loss						
12 Paid up Equity Share Capital (face Value Rs. 1 Per Share) 501.04 501.04 501.04 501.04 Earning per equity share of continuing operations (of Rs. 1/- acch	(i) Remeasurement of defined benefits plans	*-	0.94	(2.79)	0.94	(5.59)	3.7
Earning per equity share of continuing operations (of Rs. 1/- 13 each) (1) Basic 1.06 0.42 0.36 1.48 0.75 (2) Diluted 1.06 0.42 0.36 1.48 0.75 Earning per equity share of discontinued operations (of Rs. 1/- 1.06 0.42 0.36 1.48 0.75 It each) 1.06 0.42 0.36 1.48 0.75 (1) Basic - - - - (2) Diluted - - - - (2) Diluted - - - - (1) Basic - - - - (2) Diluted - - - - 15 Earning per equity share of continuing and discontinued - - -		and the second se					1239.4
13 each) 1.06 0.42 0.36 1.48 0.75 (1) Basic 1.06 0.42 0.36 1.48 0.75 (2) Diluted 1.06 0.42 0.36 1.48 0.75 Earning per equity share of discontinued operations (of Rs. 1/- t each) 1.06 0.42 0.36 1.48 0.75 14 each) 1.08 asic - - - - - (1) Basic - - - - - - (2) Diluted - - - - - - 15 Earning per equity share of continuing and discontinued - - - - -		501.04	501.04	501.04	501.04	501.04	501.0
(1) Basic 1.06 0.42 0.36 1.48 0.75 (2) Diluted 1.06 0.42 0.36 1.48 0.75 Earning per equity share of discontinued operations (of Rs. 1/- t each) 1.06 0.42 0.36 1.48 0.75 14 each) - - - - - - (1) Basic - - - - - - - (2) Diluted - - - - - - - 15 Earning per equity share of continuing and discontinued - - - - -							2
(2) Diluted 1.06 0.42 0.36 1.48 0.75 Earning per equity share of discontinued operations (of Rs. 1/- teach) 106 0.42 0.36 1.48 0.75 (1) Basic - - - - - - (2) Diluted - - - - - - (1) Basic - - - - - - (2) Diluted - - - - - - 15 Earning per equity share of continuing and discontinued - - - -						0.75	
Earning per equity share of discontinued operations (of Rs. 1/- each)						the second se	2.4
14 each	(2) Diluted	1.06	0.42	0.36	1.48	0.75	2.4
(1) Basic - - - - (2) Diluted - - - - 15 Earning per equity share of continuing and discontinued							
(1) Base (2) Diluted							
15 Earning per equity share of continuing and discontinued			and the second se				
		-	-	-		-	
	operations (of Rs. 1/- each)	1.02	0.12	1 0.20	1.40	0.70	2.4
(1) Basic 1.06 0.42 0.36 1.48 0.75 (2) Diluted 1.06 0.42 0.36 1.48 0.75							

Place :- Indore

2

Date:- 9th November 2022

For KRITI NUTRIENTS LIMITED D

(SHIV SINGH MEHTA) Chairman & Managing Director DIN 00023523

5

KRITI NUTRIENTS LIMITED CIN: L24132MP1996PLC011245

-

STATEMENT OF UNAUDITED ASSETS & LIABILITIES AS ON 30TH SEPTEMBER 2022

No	Particulars	As at 30.09.2022	As at 31.03.2022
		(Unaudited)	(Audited)
		1	
	ASSETS	о	
)	Non-current assets		
	(a) Property, Plant and Equipment	4926.81	4683.
	(b) Capital work-in-progress	300.99	547.
	(c) Other Intangible assets	34.10	45.
	(d) Financial Assets		
	(i) Investments	0.00	0
	(ii) Loans	1000.00	1000
	(iii) Other Non Current Assets	221.85	131
	Total Non-current assets	6483.75	6407
)	Current assets		
	(a) Inventories	3624.79	5139.
1	(b) Financial Assets	5024.75	5157.
		2280.02	1157
	(i) Trade Receivables	2380.02	
	(ii) Cash and cash equivalents	980.32	371
1	(iii) Bank balances other than (ii) above	299.86	261
	(iv) Loans	1400.00	1400
	(c) Other Current Assets	1926.16	2060
	Total Current assets	10611.15	10390
	Total Assets	17094.90	16798
	EQUITY AND LIABILITIES		
	Equity	601.04	501
	(a) Equity Share capital	501.04	501
	(b) Other Equity	11400.17	10749
	Total Equity	11901.21	11250
	LIABILITIES	20 A	
)	Non-current liabilities		
	(a) Financial Liabilities	1	
	(i) Lease Liability	235.18	237
	(b) Provisions	11.36	11
	(c) Deferred tax liabilities (Net)	476.41	480
×.,	Total Non-current liabilities	722.95	728
、			
)	Current liabilities		
	(a) Financial Liabilities	2000.00	2500
	(i) Borrowings	3000.00	3500
	(ii) Lease Liability	11.37	18
	(iii)Trade payables		_ · ·
	(A) Total outstanding dues of micro entreprises and small enterprises	92.06	76
	(B) Total outstanding dues of creditors other than micro entreprises and small	662.13	605
	enterprises		
	(iv) Others financial liabilities	89.52	88
	(b) Other current liabilities	457.08	435
	(c) Provisions	26.55	18
	(d) Current Tax Liabilities (Net)	132.04	75
×	Total Current liabilities	4470.75	4818
4		17094.90	1/709
	Total Equity and Liabilities	1/094.90	16798

KRITI NUTRIENTS LIMITED CIN: L24132MP1996PLC011245

STATEMENT OF UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022

	Half Year End	ed 30.09.2022	Year Ended 31.03.2022	
Particulars	(Unauc	lited)	(Audited)	
	Amount	Amount	Amount	Amount
Cash Flow From Operating Activities				
Net Profit before Tax		1028.32		1683.1
Adjustments for :				
Depreciation	198.85		348.02	
Depreciation on other tangible Assets	11.09		25.39	
Expected Credit Loss	0.00		0.00	
Sundry Balance Written Off / Bad Debts	(7.29)		21.32	
Profit / Loss on Sale of Investments	0.00		5.10	
Financial Income	(293.34)		(335.39)	
Financial Expense	169.54	78.85	210.55	274,99
Cash Operating Profit before working capital changes		1107.16		1958.13
Increase / (Decrease) in Trade Payables	72.78		(41.19)	
Increase / (Decrease) in Other Financial Liabilities	(8.57)		(14.81)	
Increase / (Decrease) in Short term Provisions	7.62		4.45	
Increase / (Decrease) in Other Current Liabilities	21.72		(176.06)	
(Increase) / Decrease in Inventories	1514.26		(1469.12)	
(Increase) / Decrease in Trade Receivables	(1215.62)		(250.15)	
	0.00	1	0.00	
(Increase) / Decrease in Long term Loans & Advances	4.53		(9.93)	
(Increase) / Decrease in Other Financial Assets			(635.68)	
(Increase) / Decrease in Other Current Assets	134.60	520 CA	(033.08)	(2592.49
		530.64		
Tax Paid		(234.85)		(416.66
Net Cash From Operating Activities (A)		1402.95	-	(1051.02
Cash Flow From Investing Activities			-	
Financial Income	293.34		332.67	
Loans Given / Repaid Back	0.00		(1400.00)	
Plant, Property, Equipment including CWIP	(290.30)		(886.13)	
Other Intangible Assets	0.00	· · · ·	0.00	
Sale of Investment	0.00		1.17	
Decrease Investment in Fixed Deposits	(14.67)		(9.16)	
having maturity of less than twelve months				
(Increase) / Decrease in Non Current Investment	(23.53)		(36.63)	-
Net Cash Used In Investing Activities (B)		(35.16)		(1998.08
Cash Flow From Financing Activities				
Increase / (Decrease) in Short Term Borrowings	(500.00)		3416.83	
Dividend Paid on Equity Shares	(90.19)		(87.72)	
Financial Expenses	(169.54)		(210.55)	ł
Net Cash Used In Financing Activities (C)		(759.03)		3118.56
Net Increase In Cash and Cash Equivalents (A + B + C)		608.76		69.46
ADD :Cash and cash equivalents - Opening - 1st April 2022		371.57		302.1
Cash and cash equivalents 30th September 2022		980.32		371.5

1) The above results have been reviewed by the Audit Committee in it's meeting held on 9th Novenber, 2022 and taken on record by the Board of Directors in its meeting held on 9th November, 2022

2) 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.

3) The Company has only one Business Segment to be reported namely Oil Seed Extraction and Refining, as per Ind AS 108 Operating Segments.

4)The statutcry auditors have expressed an unmodified audit opinion.

5) The figures for quarter ended 30th September 2022 are balancing figures between the unaudited figures of first half of the financial year and the reviewed year to date figures of June quarter of the respective financial year.

Place :- Indore Date:- 09th November 2022

1/2 ALON	
ST No	1
Chattered E	2
Accountants	
	1

For KRITI NUTRIENTS LIMITED

(SHIV SINGH MEHTA) Chairman & Managing Director DIN 00023523