

KNL/SE/2026-27

5th May, 2026

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To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
BandraKurla Complex, Bandra (E)
Mumbai – 400051
Symbol – KRITINUT

To,
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street
Mumbai 400001
BSE Scrip ID: KRITINUT BSE CODE: 533210

Subject: - Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 -Outcome of the (01/2026-27) Meeting of Board of Directors.

Dear Sir/ Ma'am,

This is in continuation of our letter no. KNL/SE/2026-27 dated 28th April, 2026 regarding intimation for Board meeting for consideration and approval of the Quarterly/Yearly Audited Financial Results for the Quarter/ Year ended 31stMarch, 2026.

Pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015, we would like to inform you that (1/2026-27) meeting of the Board of directors is held on Tuesday, the 5th May, 2026. The outcome of the said Board Meeting is as follows:

1. Approval of the Standalone & Consolidated Audited Financial Results for the Quarter & Year ended 31stMarch, 2026;
2. Approval of Auditors Report along with modified/unmodified opinion on the Financial Results for the Quarter & Year ended 31stMarch, 2026;
3. Approval of the Standalone & Consolidated Audited Financial Statements, including the Balance Sheet, as at 31st March, 2026 and the Statement of Profits and Loss and Cash Flow, Statement of Changes in Equity and notes thereon for the year ended 31st March, 2026;
4. The Board has not recommended any Final Dividend on Equity Shares of Re. 1/- each for the financial year 2025-26;
5. The Board of Directors have, subject to approval of members at General Meeting, approved the re-appointment of Mr. Shiv Singh Mehta (DIN: 00023523) as Chairman and Managing Director of the Company for a period of 3 (three) years w.e.f. 12th January, 2027;
6. The Board of Directors have, subject to approval of the members at the ensuing General Meeting, approved the re-designation of Mr. Saurabh Singh Mehta (DIN: 00023591) as Joint Managing Director ('JMD') for the remaining period from 5th May, 2026 to 31st July, 2027;
7. The Board of Directors have, subject to approval of the members at the ensuing General Meeting, approved the re-appointment of Mr. Saurabh Singh Mehta (DIN: 00023591) as Whole-time Director designated as Joint Managing Director ('JMD') of the Company for a period of 3(three) years w.e.f. 1st August, 2027;
8. Other Routine Business Agendas.

The Board Meeting commenced at 2:30 P.M. and concluded at 5.10 P.M.

We are also in process to file the XBRL with respect to Outcome of Dividend not recommended by the Board within the stipulated time and the same shall also be hosted on the website of the company www.kritinutrients.com

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

You are requested to take on record the above said disclosure and disseminate on the Website of the Exchange.

Thanking You,
Yours Faithfully,

For, Kriti Nutrients Limited

RAJ KUMAR Digitally signed by RAJ
KUMAR BHAWSAR
BHAWSAR Date: 2026.05.05
19:44:28 +05'30'

Raj Kumar Bhawsar
Company Secretary & Compliance Officer
Encl: a/a

Kriti Nutrients Ltd.

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CIN: L24132MP1996PLC011245

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE
FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF KRITI NUTRIENTS LIMITED

Opinion

We have audited the accompanying statement of Standalone Financial Results of KRITI NUTRIENTS LIMITED (the "Company"), for the quarter and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed financial statements for the three months and year ended March 31, 2026. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter

The annual Standalone Financial Results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Indore

Date: 05.05.2026

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



CA Nitin Bandi

Partner

M.N.400394

UDIN: 26400394OSSKOM2756

INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATED ANNUAL FINANCIAL RESULTS OF KRITI NUTRIENTS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

Opinion

We have audited the accompanying consolidated annual financial results of Kriti Nutrients Limited (hereinafter referred to as the 'Holding Company') and its associate for the quarter and year ended March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and the aforesaid consolidated financial results:

- (i) includes the results of the associate as given in the Annexure to this report;
- (ii) is presented in accordance with the requirements of regulation 33 of the Listing Regulations in this regard; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associate in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associate are responsible for assessing the ability of the Group and its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associate are responsible for overseeing the financial reporting process of the Group and of its associate.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted 16 If applicable, based on facts and circumstances of the engagement. In accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results.

Materiality is the magnitude of misstatements in the consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

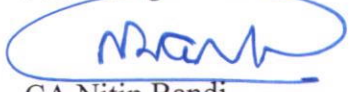
Other Matter

The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place : Indore
Date : 05.05.2026



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


CA Nitin Bandi
Partner
M.N. 400394
UDIN: 26400394FQIGEI3554

Annexure to Audit Report

List of Entities

S.No.	Name of Associate
1	Kriti Industries (India) Ltd.



KRITI NUTRIENTS LIMITED
CIN: L24132MP1996PLC011245

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

STATEMENT OF AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH 2026

Sr. No.	Particulars	STANDALONE					CONSOLIDATED				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income										
	(i) Revenue From Operations	25523.21	22430.73	20005.31	92151.47	73433.68	25523.21	22430.73	20005.31	92151.47	73433.68
	(ii) Other Income	159.86	190.63	193.30	796.89	776.38	159.86	190.63	193.30	796.89	776.38
	Total Revenue (i+ii)	25683.07	22621.36	20198.61	92948.36	74210.06	25683.07	22621.36	20198.61	92948.36	74210.06
2	Expenses										
	(a) Cost of materials consumed	21694.46	18184.58	16975.49	77021.16	59989.93	21694.46	18184.58	16975.49	77021.16	59989.93
	(b) Purchases of Stock-in-Trade	1508.67	1716.67	776.72	5726.66	2680.27	1508.67	1716.67	776.72	5726.66	2680.27
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(414.15)	52.88	83.96	(623.73)	489.69	(414.15)	52.88	83.96	(623.73)	489.69
	(d) Employee benefits expense	727.07	439.16	786.52	1972.11	2051.80	727.07	439.16	786.52	1972.11	2051.80
	(e) Finance costs	19.16	11.75	18.29	54.77	57.28	19.16	11.75	18.29	54.77	57.28
	(f) Depreciation and amortization expense	144.54	144.11	139.50	574.98	544.00	144.54	144.11	139.50	574.98	544.00
	(g) Other expenses	1075.23	886.82	773.94	3711.39	3419.48	1075.23	886.82	773.94	3711.39	3419.48
	Total expenses	24754.98	21435.97	19554.40	88437.34	69232.43	24754.98	21435.97	19554.40	88437.34	69232.43
3	Profit/(loss) before exceptional items and tax (1-2)	928.09	1185.39	644.21	4511.03	4977.63	928.09	1185.39	644.21	4511.03	4977.63
4	Exceptional Items	-	-	-	-	-	-	-	-	-	-
5	Profit/(loss) before tax (3+4)	928.09	1185.39	644.21	4511.03	4977.63	928.09	1185.39	644.21	4511.03	4977.63
6	Tax expense:										
	(i) Current tax	331.24	254.48	162.33	1150.76	1277.96	331.24	254.48	162.33	1150.76	1277.96
	(ii) Deferred tax	(22.20)	9.63	(13.06)	(23.79)	(2.72)	(22.20)	9.63	(13.06)	(23.79)	(2.72)
	Total Tax Expenses(i+ii)	309.05	264.12	149.28	1126.97	1275.25	309.05	264.12	149.28	1126.97	1275.25
7	Net Profit / (Loss) after Tax for the period from continuing operations (5-6)	619.05	921.27	494.93	3384.05	3702.38	619.05	921.27	494.93	3384.05	3702.38
	Profit / (Loss) for the period from discontinued operations	-	-	-	-	-	-	-	-	-	-
	Tax expense:										
	(i) Current tax	-	-	-	-	-	-	-	-	-	-
	(ii) Deferred tax	-	-	-	-	-	-	-	-	-	-
	Total Tax Expenses(i+ii)	-	-	-	-	-	-	-	-	-	-
8	Net Profit / (Loss) after tax for the period from discontinued operations	-	-	-	-	-	-	-	-	-	-
9	Net Profit / (Loss) after tax for the period before Profit/(Loss) of Associate (7+8)	619.05	921.27	494.92	3384.05	3702.38	619.05	921.27	494.92	3384.05	3702.38
10	Share in Net Profit / (Loss) of Associate										
	Net Profit/(Loss) for the period from associate						17.01	(5.69)	(3.03)	6.08	(3.03)
11	Consolidated Net Profit / (Loss) after tax for the period (9+10)	619.05	921.27	494.92	3384.05	3702.38	636.06	915.58	491.89	3390.13	3699.35
12	Other Comprehensive Income										
a	Items that will be reclassified to Profit and Loss										
	(i) Fair Valuation of Investment through OCI	0.27	0.41	4.64	(4.26)	(1.33)	0.27	0.41	4.64	(4.26)	(1.33)
b	Items that will not be reclassified to Profit and Loss										
	(i) Remeasurement of defined benefits plans	(11.13)	7.52	(11.53)	(8.80)	(10.39)	(11.13)	7.52	(11.53)	(8.80)	(10.39)
c	Net share in other comprehensive income from Associate	-	-	-	-	-	1.61	1.25	(0.06)	2.95	(0.06)
13	Total comprehensive Income for the Period (11+12)	608.19	929.20	488.03	3370.99	3690.66	626.81	924.76	484.94	3380.02	3687.57
14	Paid up Equity Share Capital (face Value Rs. 1 Per Share)	501.04	501.04	501.04	501.04	501.04	501.04	501.04	501.04	501.04	501.04
15	Earning per equity share of continuing operations (of Rs. 1/- each)										
	(1) Basic	1.24	1.84	0.99	6.75	7.39	1.27	1.83	0.98	6.77	7.38
	(2) Diluted	1.24	1.84	0.99	6.75	7.39	1.27	1.83	0.98	6.77	7.38
16	Earning per equity share of discontinued operations (of Rs. 1/- each)										
	(1) Basic	-	-	-	-	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-	-	-	-	-
17	Earning per equity share of continuing and discontinued operations (of Rs. 1/- each)										
	(1) Basic	1.24	1.84	0.99	6.75	7.39	1.27	1.83	0.98	6.77	7.38
	(2) Diluted	1.24	1.84	0.99	6.75	7.39	1.27	1.83	0.98	6.77	7.38

Notes:-

- The above results have been reviewed by the Audit Committee in its meeting held on 4th May, 2026 and taken on record by the Board of Directors in its meeting held on 5th May, 2026.
- The consolidated financial statements include result of Associate Company viz. Kriti Industries (India) Limited. (ref. note no 6)
- 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.
- The Company has only one Business Segment to be reported namely Oil Seed Extraction and Refining , as per Ind AS 108 Operating Segments.
- The Board of Directors having already declared on their meeting held on 8th November, 2025 and same paid on 15th Novmber, 2025 as interim dividend of Rs. 3/- per share, no further dividend is recommended.
- The investment of the company in Kriti Industries (India) Limited constitutes 6.24% of its Share Capital. The company has concluded that it exercises significant influence over Kriti Industries (India) Limited for the reasons that (a) Both the companies are under the management of the same Managing Director, (b) Besides the Managing Director two non independent directors and one independent director of the company, aggregating to four directors, are directors on the board of Kriti Industries (India) Limited, which has six directors in all, (c) both Kriti Nutrients Limited and Kriti Industries (India) Limited are fellow subsidiaries. Therefore, in accordance with the principal of substance over legal form, Kriti Industries (India) Limited has been identified as an Associate and its financial results have been consolidated using the Equity Method to the extent of the share holding.
- The statutory auditors have expressed an unmodified audit opinion.
- The figures for quarter ended on 31st March 2026 and 31st March 2025 are balancing figures between the audited figures for year ended on 31st March 2026 and 31st March 2025 and the figure reviewed for nine months ended on 31st Decemeber 2025 and 31st December 2024 respectively.

For KRITI NUTRIENTS LIMITED

Place :- Indore
Date:- 5th May 2026


(SHIV SINGH MEHTA)
Chairman & Managing Director
DIN 00023523

KRITI NUTRIENTS LIMITED

CIN: L24132MP1996PLC011245

Standalone and Consolidated Statement of Assets and Liabilities

(Rs in Lakhs)

Sr.No	Particulars	Note No	Standalone		Consolidated	
			As at 31.03.2026	As at 31.03.2025	As at 31.03.2026	As at 31.03.2025
	ASSETS					
(1)	Non-current assets					
	(a) Property, Plant and Equipment	6	5642.56	5747.18	5642.56	5747.18
	(b) Capital work-in-progress	7	89.74	16.11	89.74	16.11
	(c) Other Intangible assets	8	11.89	11.74	11.89	11.74
	(d) Financial Assets					
	(i) Investments	9	5151.87	3258.81	5157.80	3255.72
	(ii) Loans	10	2435.00	1435.00	2435.00	1435.00
	(ii) Other Non Current Assets	11	203.31	3791.61	203.31	3791.61
	Total Non-current assets		13534.37	14260.45	13540.30	14257.35
(2)	Current assets					
	(a) Inventories	12	4857.99	3875.60	4857.99	3875.60
	(b) Financial Assets					
	(i) Investments	13	302.12	1207.79	302.12	1207.79
	(ii) Trade Receivables	14	1293.95	897.87	1293.95	897.87
	(iii) Cash and cash equivalents	15	4625.45	170.78	4625.45	170.78
	(iv) Bank balances other than (iii) above	16	1293.60	1279.91	1293.60	1279.91
	(v) Loans	17	0.00	1000.00	0.00	1000.00
	(c) Other Current Assets	18	1358.79	1090.53	1358.79	1090.53
	Total Current assets		13731.90	9522.48	13731.90	9522.48
	Total Assets		27266.27	23782.93	27272.20	23779.83
	EQUITY AND LIABILITIES					
	Equity					
	(a) Equity Share capital	19	501.04	501.04	501.04	501.04
	(b) Other Equity	20	22405.59	20688.02	22411.53	20684.93
	Total Equity		22906.63	21189.06	22912.56	21185.97
(1)	LIABILITIES					
	Non-current liabilities					
	(a) Financial Liabilities					
	(i) Lease Liability	21	115.12	155.46	115.12	155.46
	(b) Provisions	22	106.32	49.82	106.32	49.82
	(c) Deferred tax liabilities (Net)	23	424.44	448.23	424.44	448.23
	Total Non-current liabilities		645.88	653.52	645.88	653.51
(2)	Current liabilities					
	(a) Financial Liabilities					
	(i) Borrowings	24	755.98	119.91	755.98	119.91
	(ii) Lease Liability	21	38.99	31.56	38.99	31.56
	(iii) Trade payables					
	(a) Total outstanding dues of micro enterprises and small enterprises	25	353.57	101.35	353.57	101.35
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	25	1070.02	418.27	1070.02	418.27
	(iv) Others financial liabilities	26	386.49	509.94	386.49	509.93
	(b) Other current liabilities	27	896.52	713.98	896.52	713.97
	(c) Provisions	22	63.03	40.34	63.03	40.34
	(d) Current Tax Liabilities (Net)	28	149.17	5.02	149.17	5.02
	Total Current liabilities		3713.76	1940.36	3713.76	1940.35
	Total Equity and Liabilities		27266.27	23782.93	27272.20	23779.83

For KRITI NUTRIENTS LIMITED

(SHIV SINGH MEHTA)
Chairman & Managing Director
DIN 00023523

Place :- Indore
Date:- 5th May 2026

KRITI NUTRIENTS LIMITED
CIN: L24132MP1996PLC011245
CASH FLOW STATEMENT AS ON 31.03.2026

(Rs.in Lakhs)

Particulars	Standalone				Consolidated			
	Year Ended 31.03.2026		Year Ended 31.03.2025		Year Ended 31.03.2026		Year Ended 31.03.2025	
	(Audited)		(Audited)		(Audited)		(Audited)	
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Cash Flow From Operating Activities								
Net Profit before Tax		4511.03		4977.63		4511.03		4977.63
Adjustments for :								
Depreciation	569.63		533.18		569.63		533.18	
Depreciation on other tangible Assets	5.35		10.82		5.35		10.82	
Expected Credit Loss	20.50		25.37		20.50		25.37	
Sundry Balance Written Off / Bad Debts	0.00		3.83		0.00		3.83	
(Profit) / Loss on Sale of Investments	(40.69)		(97.68)		(40.69)		(97.68)	
Provision for Reversal of IGST Refund Written Back	(22.27)		0.00		(22.27)		0.00	
Financial Income	(591.54)		(530.58)		(591.54)		(530.58)	
Financial Expense	54.77		57.28		54.77		57.28	
		(4.25)		2.21		(4.25)		2.21
Cash Operating Profit before working capital changes		4506.77		4979.84		4506.77		4979.84
Increase / (Decrease) in Trade Payables	903.97		32.13		903.97		32.13	
Increase / (Decrease) in Other Financial Liabilities	(189.40)		60.04		(189.40)		60.04	
Increase / (Decrease) in Short term/Long Term Provisions	79.19		39.11		79.19		39.11	
Increase / (Decrease) in Other Current Liabilities	173.74		146.64		173.74		146.64	
(Increase) / Decrease in Inventories	(982.38)		913.38		(982.38)		913.38	
(Increase) / Decrease in Trade Receivables	(416.58)		1140.95		(416.58)		1140.95	
(Increase) / Decrease in Long term Loans & Advances	0.00		0.00		0.00		0.00	
(Increase) / Decrease in Other Financial Assets	3606.01		(2577.40)		3606.01		(2577.40)	
(Increase) / Decrease in Other Current Assets	(245.98)		(394.08)		(245.98)		(394.08)	
		2928.57		(639.24)		2928.57		(639.24)
Tax Paid		(1006.61)		(1144.81)		(1006.61)		(1144.81)
Net Cash From Operating Activities (A)		6428.73		3195.79		6428.73		3195.79
Cash Flow From Investing Activities								
Financial Income	591.54		530.58		591.54		530.58	
Loans Given / Repaid Back	0.00		200.00		0.00		200.00	
Plant, Property, Equipment including CWIP	(556.36)		(461.02)		(556.36)		(461.02)	
Other Intangible Assets	(5.50)		(3.80)		(5.50)		(3.80)	
Decrease Investment in Fixed Deposits	32.68		67.45		32.68		67.45	
having maturity of less than twelve months								
(Increase) / Decrease in Short term Investment	942.10		66.61		942.10		66.61	
(Increase) / Decrease in Long term Investment	(1893.06)		(3258.81)		(1893.06)		(3258.81)	
(Increase) / Decrease in Other Bank Balances	(46.37)		(27.38)		(46.37)		(27.38)	
Net Cash Used In Investing Activities (B)		(934.98)		(2886.37)		(934.98)		(2886.37)
Cash Flow From Financing Activities								
Increase / (Decrease) in Short Term Borrowings	636.06		(880.09)		636.06		(880.09)	
Dividend Paid on Equity Shares	#####		(149.50)		(1639.39)		(149.50)	
Financial Expenses	(35.75)		(35.35)		(35.75)		(35.35)	
Net Cash Used In Financing Activities (C)		(1039.08)		(1064.93)		(1039.08)		(1064.93)
Net Increase In Cash and Cash Equivalents (A + B + C)		4454.67		(755.51)		4454.67		(755.51)
ADD :Cash and cash equivalents - Opening - 1st April		170.78		926.29		170.78		926.29
Cash and cash equivalents 31st March		4625.45		170.78		4625.45		170.78

Notes:-

- The above results have been reviewed by the Audit Committee in its meeting held on 4th May, 2026 and taken on record by the Board of Directors in its meeting held on 5th May, 2026.
- The consolidated financial statements include result of Associate Company viz. Kriti Industries (India) Limited. (ref. note no 6).
- 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.
- The Company has only one Business Segment to be reported namely Oil Seed Extraction and Refining , as per Ind AS 108 Operating Segments.
- The Board of Directors having already declared on their meeting held on 8th November, 2025 and same paid on 14th Novmeber, 2025 as interim dividend of Rs. 3/- per share, no further dividend is recommended.
- The investment of the company in Kriti Industries (India) Limited constitutes 6.24% of its Share Capital. The company has concluded that it exercises significant influence over Kriti Industries (India) Limited for the reasons that (a) Both the companies are under the management of the same Managing Director, (b) Besides the Managing Director two non independent directors and one independent director of the company, aggregating to four directors, are directors on the board of Kriti Industries (India) Limited, which has six directors in all, (c) both Kriti Nutrients Limited and Kriti Industries (India) Limited are fellow subsidiaries. Therefore, in accordance with the principal of substance over legal form, Kriti Industries (India) Limited has been identified as an Associate and its financial results have been consolidated using the Equity Method to the extent of the share holding.
- The statutory auditors have expressed an unmodified audit opinion.
- The figures for quarter ended on 31st March 2026 and 31st March 2025 are balancing figures between the audited figures for year ended on 31st March 2026 and 31st March 2025 and the figure reviewed for nine months ended on 31st Decemeber 2025 and 31st December 2024 respectively.

For KRITI NUTRIENTS LIMITED

(SHIV SINGH MEHTA)
Chairman & Managing Director
DIN 00023523

Place :- Indore
Date:- 5th May 2026

KNL/SE/2026-27

5th May, 2026

Online filing at: www.listing.bseindia.com and
<https://neaps.nseindia.com/NEWLISTINGCORP/login.jsp>

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra (E)
Mumbai – 400051
Symbol – KRITINUT

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai 400001
BSE Scrip ID: KRITINUT BSE CODE: 533210

Subject: Submission of declaration as per Second proviso to the Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015 for the Annual Standalone and Consolidated Audited Financial Results for the year ended 31st March, 2026.

Dear Sir/Madam,

We hereby submit the following declaration regarding unmodified Auditors Report on the Standalone and Consolidated Audited Financial Results for the year 31st March, 2026 as audited by the Auditors of the Company

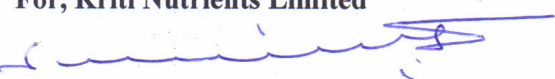
DECLARATION

Pursuant to SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and amendments made therein vide SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016 and SEBI Master Circular No. SEBI/HO/CHD/PoD2/CIR/P/0155 dated 11th November, 2024, we, the undersigned do hereby declare that in the Audit Report, accompanying the Annual Standalone and Consolidated Audited Financial Statements of the Company for the financial year ended 31st March, 2026, the Auditor has not expressed any Modified Opinion(s)/ Audit Qualification(s) / or other Reservation(s) and accordingly the statement on impact of audit qualifications is not required to be given.

You are requested to please consider and take on record the same.

Thanking you,

Yours Faithfully,
For, Kriti Nutrients Limited



Shiv Singh Mehta
Chairman & Managing Director
DIN: 00023523
Date: 05.05.2026
Place: Indore



Mohan Gehlot
Chief Financial Officer
PAN: ASYPG2263M

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