



**LIMITED REVIEW REPORT**

To  
The Board of Directors  
KRITI NUTRIENTS LTD.  
INDORE

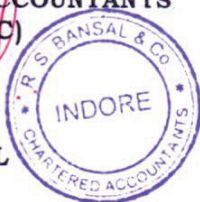
We have reviewed the accompanying statement of unaudited financial results of **Kriti Nutrients Limited** ("the Company") for the quarter ended 30<sup>th</sup> September, 2015 ("the Statement"), except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statements based on our review.

We conducted our review 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 required 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 recognition and measurement principal laid down in Accounting Standard 25, Interim Financial Reporting, specified under section 133 of the Companies Act, 2013, read with rule 7 of the Companies (accounts) Rules, 2014 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of clause 41 of the Listing Agreement 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)

*V. Bansal*  
**VIJAY BANSAL**  
(Partner)  
M. No. : 075344



**Dated: 04/11/2015**



**KRITI NUTRIENTS LIMITED**  
CIN: L24132MP1996PLCO11245

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

**UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2015**

**PART I**

Rs.in Lacs

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2015	30.06.2015	30.09.2014	30.09.2015	30.09.2014	31.03.2015
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
1	<b>Income from operations</b>						
	(a) Net sales/income from operations (Net of excise)	7949.97	9395.35	6718.13	17345.32	14870.12	30706.23
	(b) Other operating income	67.50	116.65	75.25	184.15	156.03	333.65
	<b>Total income from operations (net)</b>	<b>8017.47</b>	<b>9512.00</b>	<b>6793.38</b>	<b>17529.47</b>	<b>15026.15</b>	<b>31039.88</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	6184.27	8436.03	5700.61	14620.30	12979.74	27176.14
	(b) Purchases of stock-in-trade	18.53	40.72		59.25	-	112.37
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	856.56	(190.91)	315.97	665.65	347.75	(475.01)
	(d) Employee benefits expense	145.65	133.86	134.98	279.51	258.88	554.43
	(e) Depreciation and amortisation expense	56.82	56.31	58.10	113.13	110.71	222.95
	(f) Other expenses	503.53	655.83	467.52	1159.36	1011.43	2273.18
	<b>Total expenses</b>	<b>7765.36</b>	<b>9131.84</b>	<b>6677.18</b>	<b>16897.20</b>	<b>14708.51</b>	<b>29864.06</b>
3	<b>Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>252.11</b>	<b>380.16</b>	<b>116.20</b>	<b>632.27</b>	<b>317.64</b>	<b>1175.82</b>
4	Other Income	15.59	39.26	23.20	54.85	73.04	169.12
5	<b>Profit from Operations before Finance Costs and Exceptional items(3+4)</b>	<b>267.70</b>	<b>419.42</b>	<b>139.40</b>	<b>687.12</b>	<b>390.68</b>	<b>1344.94</b>
6	Finance cost	98.21	121.45	110.16	219.66	226.09	468.38
7	Profit after Finance cost but before Exceptional items	169.49	297.97	29.24	467.46	164.59	876.56
8	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Profit from Ordinary Activities before Tax (7-8)</b>	<b>169.49</b>	<b>297.97</b>	<b>29.24</b>	<b>467.46</b>	<b>164.59</b>	<b>876.56</b>
10	Tax Expense	57.88	96.68	9.48	154.56	53.40	300.70
11	<b>Net Profit after Tax before profit of Associates and</b>	<b>111.61</b>	<b>201.29</b>	<b>19.76</b>	<b>312.90</b>	<b>111.19</b>	<b>575.86</b>
12	Add: Share in Profit of Associates	-	-	-	-	-	-
13	Less: Minority Share	-	-	-	-	-	-
14	<b>Net Profit for the period (11+12-13)</b>	<b>111.61</b>	<b>201.29</b>	<b>19.76</b>	<b>312.90</b>	<b>111.19</b>	<b>575.86</b>
	Paid up Equity Share Capital (Face Value Rs. 1 per share)	501.04	501.04	501.04	501.04	501.04	501.04
	Reserves excluding Revaluation Reserves						2160.56
15	<b>Earning per share (of Rs. 1/- each) (not annualised)</b>						
	a) Basic	0.22	0.40	0.04	0.62	0.22	1.15
	b) Diluted	0.22	0.40	0.04	0.62	0.22	1.15

**PART II**

**Select Information for the Quarter**

Particulars	30.09.2015	30.06.2015	30.09.2014	30.09.2015	30.09.2014	31.03.2015
	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
<b>A PARTICULARS OF SHAREHOLDING</b>						
1 <b>Public Share holding</b>						
Number of shares	17006642	17006642	17006642	17006642	17006642	17006642
Percentage of Shareholding	33.94%	33.94%	33.94%	33.94%	33.94%	33.94%
2 <b>Promoter and promoter group shareholding</b>						
a) <b>Pledged/ Encumbered</b>						
Number of shares	0.00	0.00	0.00	0.00	0.00	0.00
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	0.00	0.00	0.00	0.00	0.00	0.00
Percentage of shares (as a % of the total share capital of the company)	0.00	0.00	0.00	0.00	0.00	0.00
b) <b>Non- encumbered</b>						
Number of shares	33096878	33096878	33096878	33096878	33096878	33096878
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Percentage of shares (as a % of the total share capital of the company)	66.06%	66.06%	66.06%	66.06%	66.06%	66.06%
<b>B INVESTOR COMPLAINTS</b>						
Pending at the beginning of the Quarter	0					
Received during the Quarter	2					
Disposed of during the Quarter	2					
Remaining unresolved at the end of Quarter	0					




Statement of Assets and Liabilities -			
Sr. No.	Particulars	Rs.in Lacs	
		As at 30.09.2015	As at 31.03.2015
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	Shareholders' funds		
	(a) Share capital	501.04	501.04
	(b) Reserves and surplus	2,457.01	2,160.56
	Sub-total - Shareholders' funds	2,958.05	2,661.59
2	Minority interest	-	-
3	Non-Current Liabilities		
	(a) Long-term borrowings	166.47	377.52
	(b) Deferred tax liabilities (net)	547.57	526.46
	(c) Other long-term liabilities	138.56	155.78
	Sub-total - Non-current liabilities	852.60	1,059.76
4	Current liabilities		
	(a) Short-term borrowings	923.38	1,276.37
	(b) Trade payables	1,017.92	1,929.18
	(c) Other current liabilities	823.93	461.16
	(d) Short-term provisions	169.96	348.81
	Sub-total - Current liabilities	2,935.19	4,015.53
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>6,745.84</b>	<b>7,736.88</b>
<b>B</b>	<b>ASSETS</b>		
1	Non-current assets		
	(a) Fixed assets	3,458.46	3,485.95
	(b) Non-current investments	8.41	8.41
	(c) Long-term loans and advances	45.82	41.79
	(d) Other non-current assets	5.43	6.44
	Sub-total - Non-current assets	3,518.12	3,542.59
2	Current assets		
	(a) Current investments		
	(b) Inventories	1,519.59	2,642.77
	(c) Trade receivables	455.49	652.77
	(d) Cash and Bank Balances	194.25	185.73
	(e) Short-term loans and advances	658.38	263.26
	(f) Other current assets	400.01	449.76
	Sub-total - Current assets	3,227.72	4,194.29
	<b>TOTAL - ASSETS</b>	<b>6,745.84</b>	<b>7,736.88</b>

Notes :-

- 1 The " Limited Review" of the financial results of the Company for the quarter ended 30th September 2015 has been completed by the statutory auditors
- 2 The above financial results were reviewed by the Audit committee and approved by the Board of Directors at their meeting held on 04.11.2015.
- 3 The previous period / year figures are regrouped / rearranged wherever necessary.
- 4 The Company has only one Business Segment to be reported namely Soya seed Extraction, as per Accounting Standard - 17.

Dated :-04 th November, 2015  
Place :- Indore

For KRITI NUTRIENTS LIMITED

  
SHIV SINGH MEHTA  
MANAGING DIRECTOR  
DIN:00023523

