

16th May, 2019

To,
The Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai (M.H.) 400 001

Dear Sir,

Subject: Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 - Submission of Audited Financial Results along with Audit Report and Declaration in respect of Unmodified Opinion.

Scrip Code: 533210

Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing the following:

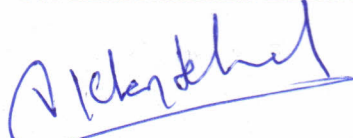
- a) Audited Financial Results for the quarter and year ended on 31st March, 2019 along with Statement of Assets and Liabilities as at year ended 31st March 2019.
- b) Declaration in respect of Unmodified Opinion.
- c) Auditor's Report dated 16th May, 2019.

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

This is for your information and records.

Thanking you,

Yours Faithfully,
For **Kriti Nutrients Limited**



Vijay Khandelwal
Company Secretary & Compliance Officer



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

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH,2019

PART-I

Rs.in Lakhs (Except Earnings Per Share)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(i) Revenue From Operations	11112.94	12094.09	12986.26	48522.77	46103.60
	(ii) Other Income	24.21	26.98	55.20	99.33	162.84
	Total Income (i+ii)	11137.15	12121.07	13041.46	48622.10	46266.44
2	Expenses					
	(a) Cost of materials consumed	9720.69	9973.56	9243.19	39885.66	38513.38
	(b) Purchases of Stock-in-Trade	152.26	113.78	246.90	558.84	500.64
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(325.91)	(11.23)	1606.40	479.25	(601.99)
	(d) Excise Duty	0.00	0.00	0.00	0.00	36.17
	(e) Employee benefits expense	255.85	195.52	230.65	838.04	750.15
	(f) Finance costs	39.35	40.08	157.82	241.49	517.44
	(g) Depreciation and amortization expense	68.89	67.53	65.87	268.01	260.54
	(h) Other expenses	946.70	918.56	949.69	3673.14	3773.09
	Total expenses	10857.83	11297.80	12500.52	45944.43	43749.42
3	Profit/(loss) before exceptional items and tax (1-2)	279.32	823.27	540.94	2677.67	2517.02
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit/(loss) before tax (3+4)	279.32	823.27	540.94	2677.67	2517.02
6	Tax expense:					
	(i) Current tax	105.11	274.05	197.90	882.52	856.47
	(ii) Deferred tax	39.41	13.62	47.44	100.07	81.94
	Total Tax Expenses(i+ii)	144.52	287.67	245.34	982.59	938.41
7	Net Profit / (Loss) after Tax for the period from continuing operations (5-6)	134.80	535.60	295.60	1695.08	1578.61
	Profit / (Loss) for the period from discontinued operations	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
	(ii) Deferred tax	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
8	Net Profit / (Loss) after tax for the period from discontinued operations	0.00	0.00	0.00	0.00	0.00
9	Net Profit / (Loss) after tax for the period (7+8)	134.80	535.60	295.60	1695.08	1578.61
10	Other Comprehensive Income					
a	Items that will be reclassified to Profit and Loss					
	(i) Fair Valuation of Investment through OCI	0.26	0.50	(0.03)	0.70	0.72
	(ii) Effective portion of Cash Flow Hedge	0.00	0.00	25.49	0.00	25.49
b	Items that will not be reclassified to Profit and Loss					
	(i) Remeasurement of defined benefits plans	(0.69)	(1.31)	(2.24)	(4.62)	(5.24)
11	Total comprehensive Income for the Period (9+10)	134.37	534.77	318.82	1691.16	1599.58
12	Paid up Equity Share Capital (face Value Rs.1 Per Share)	501.04	501.04	501.04	501.04	501.04
13	Earning per equity share of continuing operations (of Rs.1/- each)					
	(1) Basic	0.27	1.07	0.59	3.38	3.15
	(2) Diluted	0.27	1.07	0.59	3.38	3.15
14	Earning per equity share of discontinued operations (of Rs.1/- each)					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	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	0.27	1.07	0.59	3.38	3.15
	(2) Diluted	0.27	1.07	0.59	3.38	3.15

For Kriti Nutrients Ltd.

Shiv Singh Mehta
(Chairman & Managing Director)
DIN 00023523



Place: Indore
Date:- 16-05-2019

PART-II

Statement of Assets and Liabilities

Sr. No.	Particulars	As at	As at
		31.03.2019	31.03.2018
		Audited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	3,950.58	3,959.58
	(b) Capital work-in-progress	10.54	35.63
	(c) Other Intangible assets	74.38	52.43
	(d) Financial Assets		
	(i) Investments	14.03	13.33
	(ii) Loans /Advances/Deposits	874.90	71.11
	(iii) Other financial assets	-	22.50
	Non-current assets	4,924.43	4,154.58
2	Current assets		
	(a) Inventories	2,710.93	3,498.06
	(b) Financial Assets		
	(i) Trade receivables	1,314.00	1,237.98
	(ii) Cash and cash equivalents	120.11	99.35
	(iii) Bank balances other than (ii) above	71.13	45.96
	(iv) Loans	835.42	470.86
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	360.88	1,557.27
	Current assets	5,412.47	6,909.48
	TOTAL - ASSETS	10,336.90	11,064.06
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	501.04	501.04
	(b) Other Equity	6,410.17	4,849.84
	Shareholders' funds	6,911.21	5,350.88
2	Share application money pending allotment	-	-
	LIABILITIES		
3	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Deferred tax liabilities (Net)	729.04	628.96
	(c) Other non-current liabilities	34.46	43.56
	Non-current liabilities	763.50	672.52
4	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,235.56	2,958.63
	(ii) Trade payables		
	(a) total outstanding dues of micro enterprises and small enterprises and	0.26	1.30
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,049.86	907.90
	(iii) Others	13.89	14.88
	(b) Other current liabilities	271.15	256.48
	(c) Provisions	59.36	54.97
	(d) Current Tax Liabilities (Net)	32.11	846.50
	Current liabilities	2,662.19	5,040.66
	TOTAL - EQUITY AND LIABILITIES	10,336.90	11,064.06

Notes

- The above Financial Results were reviewed by the Audit Committee in its meeting held on 16th May, 2019 and taken on record by the Board of Directors at its meeting held on 16th May, 2019.
- The above Financial Results have been prepared in accordance with the recognition and measurement principles stated therein prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 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 figures for the quarter ended March 31, 2019 are balancing figures between audited figures in respect of full financial year ended March 31, 2019 and the unaudited published figure up to December 31st, 2018 being the end of third quarter of the financial year which were subjected to limited review.
- The Board of Directors recommended a dividend of Re.0.18 Per share on the paid up equity shares of the company.
- Sales for the quarter and year ended 31st March 2019, is net of Goods and Service Tax (GST), whereas sales till the period ended 30th June, 2017 is inclusive of Excise Duty of Rs 36.17 Lacs.
- 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.

For KRITI NUTRIENTS LIMITED

Date :- 16th May, 2019
Place :- INDORE(SHIV SINGH MEHTA)
CHAIRMAN & MANAGING DIRECTOR
(DIN:00023523)

16th May, 2019

To,
The Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai (M.H.) 400 001

Dear Sir,

Subject: Submission of declaration as per Second proviso to the Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015 for the Annual Audited Financial Results for the year ended 31st March, 2019.

Scrip Code: 533210

Dear Sir,

We hereby submit the following declaration regarding unmodified Auditors Report on the Audited Financial Results for the year 31st March, 2019.

DECLARATION

Pursuant to SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, and as amended, we, the undersigned do hereby declare that in the Audit Report, accompanying the Annual Audited Financial Statements of the Company for the financial year ended on 31st March, 2019, the Statutory Auditor M/s Rakesh Kumar & Associates does not express 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.

This is for your information and records.

Thanking you,

Yours Faithfully,
For **Kriti Nutrients Limited**



Shiv Singh Mehta
Chairman & Managing Director
(DIN: 00023523)



Suresh Chandra Jajoo
Chief Financial Officer

Kriti Nutrients Ltd.

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

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Industrial Area No. 3, AB Road,
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Tel.: +91-731-271 9100, 271 9191
E-mail: info@kritiindia.com
CIN: L24132MP1996PLC011245

Auditor's Report On Quarterly Financial Results and Year to Date Results of Kriti Nutrients Ltd.
Pursuant to the Regulation 33 of the SEBI (LODR) Regulations, 2015

To Board of Directors of
Kriti Nutrients Limited
Indore

We have audited the quarterly financial results of **Kriti Nutrients Limited** for the quarter ended 31/03/2019 and the year to date results for the period 01/04/2018 to 31/03/2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (LODR) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34(Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2019 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2019 and the published year-to-date figures up to December 31, 2018, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review, as required under the Regulation and the Circular.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31/03/2019 as well as the year to date results for the period from 01/04/2018 to 31/03/2019.

For R. S. BANSAL & Company.
Chartered Accountants
FRN : 000939C

(VIJAY BANSAL)
(Partner)
M. No. 075344



Place : Indore
Dated : 16/05/2019