



# KOTHARI FERMENTATION AND BIOCHEM LTD.

An ISO 22000 : 2018 & KOSHER Certified Company

REGD. OFFICE: 16, COMMUNITY CENTRE, 1ST FLOOR, SAKET, NEW DELHI-110017

TEL. : 26517665, 26850004, 40590944 E-mail : info@kothariyeast.in

Web : www.kothariyeast.in CIN : L72411DL1990PLC042502

13<sup>th</sup> February, 2025

To,  
The Manager- Listing,  
The BSE Limited,  
Phiroz Jeejeebhoy Towers,  
25<sup>th</sup> Floor, Dalal Street,  
Mumbai-400001

**Ref: Scrip Code No. 507474**

**Subject: Outcome of Board Meeting**

Sir,

Pursuant to regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors at their Meeting held on 13th February, 2025 the following were considered and approved by the Board:

1. The Unaudited Financial Results along with the Limited Review Report of the Company for the quarter/nine months ended on 31<sup>st</sup> December, 2024.

The Copy of the Unaudited Financial Results of the Company as per the format prescribed in Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations 2015, is enclosed and being sent for publication in the newspapers.

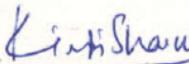
The meeting started at 12:00 P.M. and concluded at 1:10 P.M.

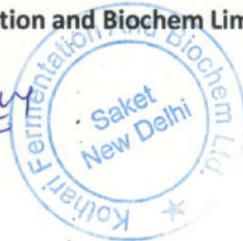
This is for your kind information and records.

Thanking you,

Yours Sincerely,

For Kothari Fermentation and Biochem Limited

  
(Kirti Sharma)  
Compliance Officer



**STATEMENT OF UNAUDITED RESULTS FOR QUARTER AND HALF YEAR ENDED 31.12.2024**

(Rs. in Lakhs Except EPS)

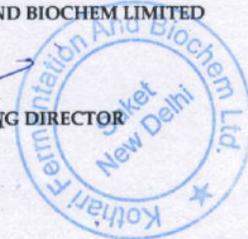
Particulars	Quarter ended			Nine Month Ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited			Unaudited		Audited
1. Revenue from operations	3,053.028	2,516.680	2,858.186	8,205.228	7,689.550	10,888.090
2. Other Income	0.009	-	-	5.949	2.510	4.190
<b>Total Income</b>	<b>3,053.037</b>	<b>2,516.680</b>	<b>2,858.186</b>	<b>8,211.177</b>	<b>7,692.060</b>	<b>10,892.280</b>
<b>3. Expenses</b>						
(a) Cost of Materials consumed	1,342.854	1,201.940	1,232.200	3,741.784	3,734.850	5,107.000
(b) Changes in inventories of finished goods, work-in progress	130.133	(167.766)	194.140	(294.797)	82.280	207.430
(c) Employees benefit expense	286.798	247.332	277.074	860.598	824.534	1,047.800
(d) Power & Fuel	630.133	682.504	574.384	1,993.113	1,938.184	2,587.480
(e) Finance Cost	85.159	82.814	84.704	255.969	253.464	349.590
(f) Depreciation & amortization expense	160.955	160.936	140.562	482.675	421.472	562.070
(g) Other expenses	344.932	464.451	309.951	1,159.362	1,017.041	1,423.440
<b>Total expenses (a to g)</b>	<b>2,980.964</b>	<b>2,672.200</b>	<b>2,812.996</b>	<b>8,198.704</b>	<b>8,271.826</b>	<b>11,284.810</b>
4. Profit/(loss) before exceptional items and tax	72.073	(155.520)	45.191	12.473	(579.750)	(392.530)
5. Exceptional Items (Net)	-	-	-	-	-	-
<b>6. Profit before Tax</b>	<b>72.073</b>	<b>(155.520)</b>	<b>45.191</b>	<b>12.473</b>	<b>(579.750)</b>	<b>(392.530)</b>
7. Tax expense						
- Current Tax						
- Deferred Tax	31.001	19.480	7.347	36.621	(1.640)	98.620
<b>8. Net Profit for the period</b>	<b>41.072</b>	<b>(175.000)</b>	<b>37.844</b>	<b>(24.148)</b>	<b>(578.110)</b>	<b>(491.150)</b>
9. Other Comprehensive Income (OCI)						
Items that will not be reclassified to Profit & Loss						
Remeasurement of Defined Benefit Plans	(0.959)	(0.966)	2.816	(2.889)	8.446	(3.850)
Tax Relating to measurement of Defined Benefit Plans	0.264	0.266	(0.780)	0.804	(2.350)	1.000
<b>10. Other Comprehensive Income for the period</b>	<b>(0.695)</b>	<b>(0.700)</b>	<b>2.036</b>	<b>(2.085)</b>	<b>6.096</b>	<b>(2.850)</b>
<b>11. Total Comprehensive Income</b>	<b>40.377</b>	<b>(175.700)</b>	<b>39.880</b>	<b>(26.233)</b>	<b>(572.014)</b>	<b>(493.990)</b>
12. Paid up Equity Share Capital ( face value of Rs.10/-each)	1,500.000	1,500.000	1,500.000	1,500.000	1,500.000	1,500.000
13. Earning Per share- In Rs.						
Basic ( In Rs.)- Not annualized	0.274	(1.167)	0.252	(0.161)	(3.850)	(3.274)
Diluted ( In Rs.)- Not annualized	0.274	(1.167)	0.252	(0.161)	(3.850)	(3.274)

Notes:

- These Financial results have been prepared in accordance with indian accounting standards (IND-AS) as prescribed under section 133 of companies act,2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015(as ammended).
- The business activity of the Company falls within a single primary business segment viz 'Yeast' and hence there is no other reportable segment as per Ind AS 108 'operating segments'.
- The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 13, 2025. The Limited Review of these results has been carried out by the Statutory Auditors.
- Previous quarter/Year/period's figures have been regrouped/rearranged wherever necessary

For KOTHARI FERMENTATION AND BIOCHEM LIMITED

CHAIRMAN & MANAGING DIRECTOR



Date : 13.02.2025  
Place : New Delhi

**KOTHARI KULDEEP & CO.**  
**CHARTERED ACCOUNTANTS**



**Independent Auditor's Review Report on Unaudited Financial Results of the Company for the Quarter and Nine Month ended on December 31, 2024 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as Amended**

To,  
The Board of Directors,  
Kothari Fermentation & Biochem Ltd,  
1<sup>st</sup> Floor, 16, Community Centre, Saket,  
New Delhi -110017

1. We have Reviewed the accompanying Statement of Unaudited financial results ("the Statement") of Kothari Fermentation & Biochem Limited ("the Company) for the Quarter and Nine months ended December 31, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').
2. The Preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (IND AS 34) "Interim Financial Reporting" Prescribed Under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the statement 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 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 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement has not been prepared in all material respects in accordance with Indian Accounting Standards ('IND AS') and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Listing Regulations, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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Bhawan, Ansari Road, Darya Ganj, New Delhi-110002

Emphasis of matter

5. We draw your attention to the fact that, as of the date of the Limited Review, statutory dues, including PF of Rs. 64,69,270/- pertaining to the nine months ended December 31, 2024, were outstanding for over six months.  
Our opinion is not modified in this regard.

Place: New Delhi

Date: February 13, 2025

UDIN: - 254137148MORIX2855

For Kothari Kuldeep & Co.  
(Chartered Accountants)

FRN: 015960C

*Kuldeep Kothari*  
Kuldeep Kothari  
(Partner)

MRN: 413714