



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

November 14, 2025

To,
The BSE Limited,
Phiroz Jeejeebhoy Towers,
25th Floor, Dalal Street,
Mumbai-400001

Ref: Scrip Code No. 507474

Subject: Outcome of Board Meeting held on November 14, 2025, pursuant to provisions contained under Regulation 30, 33, and other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Dear Sir,

Pursuant to the provisions of Regulation 30, Regulation 33, and other applicable provisions of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (Listing Regulations), as amended from time to time, we hereby inform you that the Board of Directors, at its meeting held today, i.e., Friday, November 14, 2025, has considered and approved the following matters as mentioned below:

1. Unaudited Financial Results along with the Limited Review Report of the Company for the quarter and half year ended on September 30, 2025 (**Annexure A**).

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 2:00 PM and concluded at 3:55PM.

Kindly take the same on your record and acknowledge receipt of the same.

Thanking you,
Yours sincerely,

FOR KOTHARI FERMENTATION & BIOCHEM LIMITED

Shivani



Shivani
Company Secretary & Compliance Officer



KOTHARI KULDEEP & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Unaudited Financial Results of the Company for the Quarter and Six Months ended on September 30, 2025. Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Kothari Fermentation & Biochem Ltd
1st 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 six months ended September 30, 2025 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 provides 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.

Emphasis of matter

5. We draw your attention to the fact that, as of the date of the Limited Review, statutory dues, which include TDS of Rs. 4,85,477.00/- and PF of Rs. 9,82,293.00/- pertaining to the half year ended on September 30, 2025, were outstanding for over six months.
Our opinion is not modified in this regard.

For Kothari Kuldeep & Co
(Chartered Accountants)
Firm Registration No. : 015960C


Kuldeep Kothari
(Partner)

Membership No.413714

Place: New Delhi
Date: November 14, 2025
UDIN: - 25413714BMORLA5112

 Email: Info@kkca.org.in

 Phone: 011-35568137

 Address: 3rd floor, 10, Vigyan Vihar, Delhi - 110092

STATEMENT OF UNAUDITED RESULTS FOR QUARTER AND HALF YEAR ENDED 30.09.2025

(Rs. in Lakhs Except EPS)

Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited			Unaudited		Audited
1. Revenue from operations	2,396.11	2,375.31	2,516.68	4,771.42	5,152.20	11,423.10
2. Other Income	-	-	-	0.00	5.94	9.19
Total Income	2,396.11	2,375.31	2,516.68	4,771.42	5,158.14	11,432.29
3. Expenses						
(a) Cost of Materials consumed	1,227.52	1,064.16	1,201.94	2,291.68	2,398.93	5,213.37
(b) Changes in inventories of finished goods, work-in-progress	28.73	20.25	(167.77)	48.98	(424.93)	(357.20)
(c) Employees benefit expense	264.74	270.84	247.33	535.58	573.80	1,134.35
(d) Power & Fuel	628.06	536.70	682.50	1,164.76	1,362.98	2,767.23
(e) Finance Cost	90.46	79.57	82.81	170.03	170.81	358.62
(f) Depreciation & amortization expense	174.93	174.88	160.94	349.81	321.72	644.03
(g) Other expenses	291.83	317.61	464.45	609.44	814.43	1,478.03
Total expenses (a to g)	2,706.27	2,464.01	2,672.20	5,170.28	5,217.75	11,238.43
4. Profit/(loss) before exceptional items and tax	(310.16)	(88.70)	(155.52)	(398.86)	(59.61)	193.86
5. Exceptional Items (Net)	-	-	-	-	-	-
6. Profit before Tax	(310.16)	(88.70)	(155.52)	(398.86)	(59.61)	193.86
7. Tax expense						
- Current Tax	-	-	-	-	-	30.19
- Deferred Tax	(2.44)	23.76	19.48	21.32	5.62	82.68
8. Net Profit for the period	(307.72)	(112.46)	(175.00)	(420.18)	(65.23)	80.99
9. Other Comprehensive Income (OCI)						
Items that will not be reclassified to Profit & Loss						
Remeasurement of Defined Benefit Plans	(5.03)	(5.03)	(0.97)	(10.06)	(1.93)	(20.13)
Tax Relating to measurement of Defined Benefit Plans	1.40	1.40	0.27	2.80	0.54	5.60
10. Other Comprehensive Income for the period	(3.63)	(3.63)	(0.70)	(7.26)	(1.39)	(14.54)
11. Total Comprehensive Income	(311.36)	(116.09)	(175.70)	(427.44)	(66.62)	66.46
12. Paid up Equity Share Capital (face value of Rs. 10/-each)	1,500	1,500	1,500.00	1,500	1,500.00	1,500
13. Earning Per share- In Rs.						
Basic (In Rs.)- Not annualized	(2.05)	(0.75)	(1.17)	(2.80)	(0.43)	0.54
Diluted (In Rs.)- Not annualized	(2.05)	(0.75)	(1.17)	(2.80)	(0.43)	0.54

STATEMENT OF ASSETS AND LIABILITIES

Particulars	(Rs. In Lakhs)	
	as at	as at
	30.09.2025	31.03.2025
	Unaudited	Audited
A. Assets		
1. Non-Current Assets		
(a) Property, Plant and Equipment	8,850.22	9197.47
(b) Capital work-in-progress	123.37	-
(d) Financial Assets		
- Other Financial Assets	51.19	51.19
(e) Other Non-Current Assets	32.23	43.89
	9,057.01	9292.55
2. Current Assets		
(a) Inventories	2,209.67	2355.03
(b) Financial Assets		
(i) Trade Receivables	824.94	946.75
(ii) Cash and Cash Equivalents	59.14	24.09
(iii) Bank Balances other than (ii) above	26.34	26.34
(iv) Loans & advances	-	-
(v) Other Current Financial assets	0.24	0.24
(c) Current Tax Assets (net)		
(d) Other Current Assets	177.88	146.66
	3,298.21	3499.11
Total Assets	12,355.22	12791.66



Ramod Kumar Ober

B. Equity And Liabilities		
Equity		
(a) Equity Share Capital	1,500.00	1500.00
(b) Other Equity	3,729.69	4157.14
	5,229.69	5657.14
Liabilities		
1. Non- current Liabilities		
(a) Financial Liabilities		
- Borrowings	2,684.92	2673.40
(b) Provisions	466.68	461.56
(c) Deferred Tax Liabilities (Net)	764.63	746.11
	3,916.23	3881.07
2. Current Liabilities		
(a) Financial Liabilities		
- Borrowings	1,561.90	1669.06
- Trade Payables		
Due of Micro ,Small & Medium Enterprises	111.81	107.20
Dues of other than Micro,Small & Medium Ente	768.88	850.62
- Other Financial Liabilities	267.69	230.78
(b) Other Current Liabilities	499.01	395.79
(c) Provisions	-	-
(d) Current tax Liabilities (net)	-	-
	3,209.29	3253.45
	12,355.22	12791.66

Notes:

1. 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 amended).
2. 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'.
3. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 14, 2025. The Limited Review for these results has been carried by the Statutory Auditors.
4. Previous quarter/half year/year figures have been regrouped/rearranged wherever necessary

Date : 14.11.2025
Place : New Delhi



For KOTHARI FERMENTATION AND BIOCHEM LIMITED

Ramod Kumar Kothari
CHAIRMAN & MANAGING DIRECTOR

KOTHARI FERMENTATION AND BIOCHEM LIMITED

Unaudited Cash Flow Statement for the half year ended 30 September 2025

(Rs. In Lakhs)

Particulars	Half Year ended	
	30.09.2025	30.09.2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	(398.86)	(59.61)
Adjustments for:		
Depreciation and amortization expense	349.81	321.72
Profit on sale/discard of property, plant and equipment (net)	-	-
Finance cost	170.03	170.81
Interest Income	(0.00)	(5.94)
Operating Profit Before Working Capital Changes	120.98	426.98
Movements in working capital :-		
(Increase)/ Decrease in Inventories	145.36	(393.58)
(Increase)/ Decrease in Trade and Other receivables	95.61	498.06
Increase/ (Decrease) in Trade and other payables	58.06	116.01
Cash Generated from/(used in) operations	420.01	647.47
Income tax paid (net)	-	-
Net Cash Flow From / (used in) operating activities	420.01	647.47
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/Deletion of Property,Plant & - Equipment(net)	-	-
Interest Received on Fixed Deposits & Others	6.64	(22.79)
Movement in Fixed Deposits		(0.48)
Purchase of Fixed Assets including Capital Work in Progress	(125.93)	(79.92)
Net cash Flows/(used in) investing activities	(119.29)	(103.19)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Long Term borrowings	(113.43)	(391.20)
Proceeds from Short Term borrowings	17.79	14.95
Interest paid	(170.03)	(170.81)
Net cash Flows/(used in) financing activities	(265.67)	(547.06)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	35.04	(2.78)
Cash and Cash Equivalents at the beginning of the Period	24.09	20.99
Cash and Cash Equivalents at the end of the Period	59.13	18.21

Notes 1. Cash flow from operating activities has been prepared under the Indirect Method as set out in IND AS - 7, "Statement of Cash Flows"



Ramod Kumar Gathe