

Integrated Filing (Finance) Ind AS

KOTHARI FERMENTATION AND BIOCHEM LIMITED

General Information

Scrip code*	507474
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE991B01010
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	29-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Yeast Manufacturing
Start date of board meeting	29-05-2026
Start time of board meeting	15:30:00
End date of board meeting	29-05-2026
End time of board meeting	17:25:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	13-02-2026
Indicate Company website link for updated RPT policy of the Company	https://www.kothariyeast.in/investor-folders/policies
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No

[Textual Information\(1\)](#)

Text Block

[Textual
Information\(1\)](#)

There is no default on loan and debt securities.

Financial Results - Ind-AS

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1 Income		
Revenue from operations	3,246.80	11,213.19
Other income	72.89	73.68
Total income	3,319.69	11,286.87
2 Expenses		
(a) Cost of materials consumed	1,422.71	5,241.51
(b) Purchases of stock-in-trade	0.89	0.89
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(37.97)	59.16
(d) Employee benefit expense	382.62	1,232.10
(e) Finance costs	108.80	369.93
(f) Depreciation, depletion and amortisation expense	175.41	700.24
(g) Other Expenses		
1 Consumption of Stores & Spare Parts	66.09	238.17
2 Power & Fuel and Water charges	801.46	2,695.24
3 R&D Expenses	20.05	62.81
4 Repairs and Maintenance	78.31	268.97
5 Printing, Postage , Telephone & Stationary	5.74	20.43
6 Rent	1.51	20.72
7 Rates, Fee & Taxes	6.93	8.18
8 Travelling and conveyance	21.30	58.21
9 Handling forwarding and transportation	104.54	437.91
10 Others Expenses	81.33	218.63
Total other expenses	1,187.26	4,029.27
Total expenses	3,239.72	11,633.10
3 Total profit before exceptional items and tax	79.97	(346.23)
4 Exceptional items	0.00	0.00
5 Total profit before tax	79.97	(346.23)
6 Tax expense		
7 Current tax	0.00	0.00
8 Deferred tax	(47.30)	(47.30)
9 Total tax expenses	(47.30)	(47.30)
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11 Net Profit Loss for the period from continuing operations	127.27	(298.93)
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
14 Net profit (loss) from discontinued operation after tax	0.00	0.00
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16 Total profit (loss) for period	127.27	(298.93)
Other comprehensive income net of taxes	47.60	36.71
18 Total Comprehensive Income for the period	174.87	(262.22)
19 Total profit or loss, attributable to		
Profit or loss, attributable to owners of parent		
Total profit or loss, attributable to non-controlling interests		
20 Total Comprehensive income for the period attributable to		
Comprehensive income for the period attributable to owners of parent		
Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21 Details of equity share capital		
Paid-up equity share capital	1,500.00	1,500.00
Face value of equity share capital	10.00	10.00

22	Reserves excluding revaluation reserve		0.00
23	Earnings per share		
	i Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.85	(1.99)
	Diluted earnings (loss) per share from continuing operations	0.85	(1.99)
	ii Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
	iii Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.85	(1.99)
	Diluted earnings (loss) per share from continuing and discontinued operations	0.85	(1.99)
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
Total Amount of items that will not be reclassified to profit and loss		
2 Income tax relating to items that will not be reclassified to profit or loss	(64.70)	(49.61)
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	17.10	12.90
5 Total Other comprehensive income	47.60	36.71

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	8,517.15
Capital work-in-progress	569.92
Investment property	
Goodwill	0.00
Other intangible assets	0.00
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	0.00
Trade receivables, non-current	
Loans, non-current	0.00
Other non-current financial assets	
1 Other non-current financial assets	51.19
Total of other non-current financial assets	51.19
Total non-current financial assets	51.19
Deferred tax assets (net)	
Other non-current assets	
1 Other non-current assets	102.79
Total of other non-current assets	102.79
Total non-current assets	9,241.05
2 Current assets	
Inventories	2,326.76
Current financial asset	
Current investments	0.00
Trade receivables, current	626.71
Cash and cash equivalents	30.48
Bank balance other than cash and cash equivalents	85.15
Loans, current	0.00
Other current financial assets	
1 Other current financial assets	1.28
Total of Other current financial assets	1.28
Total current financial assets	743.62
Current tax assets (net)	
Other current assets	
1 Other current assets	343.29
Total of other current assets	343.29
Total current assets	3,413.67
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	12,654.72
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	1,500.00
Other equity	3,894.91
Total equity attributable to owners of parent	5,394.91
Non controlling interest	
Total equity	5,394.91
2 Liabilities	
Non-current liabilities	

Non-current financial liabilities		
Borrowings, non-current		4,279.66
Trade payables, non-current		
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		
	Total Trade payable	
Other non-current financial liabilities		
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	4,279.66
Provisions, non-current		477.17
Deferred tax liabilities (net)		711.71
Deferred government grants, Non-current		
Other non-current liabilities		
	Total of other non-current liabilities	
	Total non-current liabilities	5,468.54
Current liabilities		
Current financial liabilities		
Borrowings, current		509.48
Trade payables, current		
(A) Total outstanding dues of micro enterprises and small enterprises		75.71
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		593.19
	Total Trade payable	668.90
Other current financial liabilities		
1 Other current financial liabilities		337.33
	Total of other current financial liabilities	337.33
	Total current financial liabilities	1,515.71
Other current liabilities		
1 Other current liabilities		275.56
	Total of other current liabilities	275.56
Provisions, current		0.00
Current tax liabilities (Net)		
Deferred government grants, Current		
	Total current liabilities	1,791.27
3 Liabilities directly associated with assets in disposal group classified as held for sale		
4 Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	7,259.81
	Total equity and liabilities	12,654.72
Disclosure of notes on assets and liabilities		

Cash flow statement indirect

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Part I Blue color marked fields are non-mandatory.	
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	(346.23)
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	369.93
Adjustments for decrease (increase) in inventories	28.27
Adjustments for decrease (increase) in trade receivables, current	63.78
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	0.00
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	0.00
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	(237.39)
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	0.00
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	700.24
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	0.00
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.00
Adjustments for interest income	73.68
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	0.55
Other adjustments for non-cash items	0.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	851.70
Net cash flows from (used in) operations	505.47
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) operating activities	505.47
3 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	0.00
Purchase of property, plant and equipment	0.00

Proceeds from sales of investment property	0.00
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	590.37
Cash advances and loans made to other parties	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	73.37
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	(58.82)
Net cash flows from (used in) investing activities	(575.82)
4 Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	0.00
Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	0.00
Proceeds from issuing debentures notes bonds etc	0.00
Proceeds from borrowings	0.00
Repayments of borrowings	(446.67)
Payments of lease liabilities	0.00
Dividends paid	0.00
Interest paid	369.93
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) financing activities	76.74
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6.39
5 Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0.00
Net increase (decrease) in cash and cash equivalents	6.39
Cash and cash equivalents cash flow statement at beginning of period	24.09
Cash and cash equivalents cash flow statement at end of period	30.48

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			Yes
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Kothari Kuldeep & Co.	Yes	31-07-2027

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

Sr. No.	Details of the party (listed entity / subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.				Details of the loans, inter-corporate deposits, advances or investments							
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments		Nature of indebtedness (loan/ issuance of debt/ any other etc.)		Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
													Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)								
1	KOTHARI FERMENTATION AND BIOCHEM LIMITED	Mr. Pramod Kumar Kothari	Director	Remuneration			-			24.00	0.00	0.00												
2	KOTHARI FERMENTATION AND BIOCHEM LIMITED	Mrs. Kavita Devi Kothari	Director	Remuneration			-			22.50	0.00	0.00												
3	KOTHARI FERMENTATION AND BIOCHEM LIMITED	Mr. Siddhant Kothari	Director	Remuneration			-			7.20	0.00	0.00												
4	KOTHARI FERMENTATION AND BIOCHEM LIMITED	Chaudhry Brothers Traders and Builders Private Limited	Private Company in which Director of Listed Company is a Director & Member	Any other transaction	Rent Paid		Approved			7.50	0.00	0.00												
5	KOTHARI FERMENTATION AND BIOCHEM LIMITED	Chaudhry Brothers Traders and Builders Private Limited	Private Company in which Director of Listed Company is a Director & Member	Loan			-			177.45	2,121.31	1,943.86			Loan	6.00%	-	Unsecured	For Business Purpose					
6	KOTHARI FERMENTATION AND BIOCHEM LIMITED	Chaudhry Brothers Traders and Builders Private Limited	Private Company in which Director of Listed Company is a Director & Member	Any other transaction	Interest Charged		-			63.11	0.00	0.00												
7	KOTHARI FERMENTATION AND BIOCHEM LIMITED	Kothari Thermoplast Private Limited	Private Company in which Director of Listed Company is a Director & Member	Loan			-			0.00	105.83	105.83			Loan	6.00%	-	Unsecured	For Business Purpose					
8	KOTHARI FERMENTATION AND BIOCHEM LIMITED	Kothari Thermoplast Private Limited	Private Company in which Director of Listed Company is a Director & Member	Any other transaction	Interest Charged		-			6.34	0.00	0.00												

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
No records available							