



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

May 30, 2025

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

Ref: Scrip Code No. 507474

Subject: Outcome of Board Meeting held on May 30, 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 Regulation 30, regulation 33, and any other applicable provision of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (Listing Regulations), as amended from time to time, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e, Friday, May 30, 2025, has, inter alia, considered and approved the Audited Financial Statements (Standalone) for the financial year ended March 31, 2025, and the Audited Financial Results (Standalone) including Balance Sheet and Statement of Profit and Loss and the Cash Flow Statement for the quarter and year ended March 31, 2025, as recommended by the Audit Committee.

The Copy of the Audited Financial Results of the Company along with Auditors' report with unmodified opinions and a declaration in respect of audit reports with unmodified opinion 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 is being sent for publication in the newspapers.

The meeting started at 2:00 P.M. and concluded at 3:40 P.M.

This is for your kind information and records.

Thanking you,

Yours faithfully,

FOR KOTHARI FERMENTATION & BIOCHEM LIMITED

Shivani

Shivani

Company Secretary & Compliance Officer





KOTHARI KULDEEP & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Report on Quarterly Financial Results and year-to-date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Kothari Fermentation & Biochem Limited

Report on the Audit of Financial Results

Opinion

We have audited the accompanying Statement of Quarterly and year-to-date financial results of Kothari Fermentation & Biochem Limited ('the Company'), for the quarter ended March 31, 2025, and for the year ended March 31, 2025 ("Statement"), Attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing obligation and disclosure requirements) Regulations, 2015 as Amended (the "Listing Regulations").

In our opinion, and to the best of our information, and according to the explanations given to us, the statement:

- i. Is presented in accordance with the requirements of the Listing Regulations in this regard;
- ii. Gives a true and fair view in conformity with the applicable Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information of the company for the quarter ended March 31, 2025, and for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibility for the Financial Statements

The statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit and other comprehensive income/loss and other financial information in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards (AS) specified under Section 133 of the Act, read with relevant Rules issued thereunder, as amended and in compliance with the Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making

 Email: Info@kkca.org.in

 Phone: 011-35568137

 Address: Pvt. No.03, 2nd Floor, 4385-92/4A Tulsi Dass Street, Kanwal

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

judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the board of directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board of directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Boards of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance. Still, it is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has an adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board of directors.
- Conclude on the appropriateness of the board of directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

KOTHARI KULDEEP & CO.
CHARTERED ACCOUNTANTS



- Evaluate the overall presentation, structure, and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025, and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Kothari Kuldeep & Co.
Chartered Accountants
ICAI Firm Registration No. - 015960C


CA KULDEEP KOTHARI
Partner
Membership No: 413714

Place: New Delhi
Dated: 30/05/2025

UDIN: - 25413714BMORJF3807

 Email: Info@kkca.org.in

 Phone: 011-35568137

 Address: Pvt. No.03, 2nd Floor, 4385-92/4A Tulsi Dass Street, Kanwal
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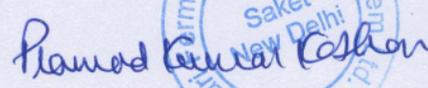
STATEMENT OF AUDITED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED 31.03.2025

(Rs. in Lakhs Except EPS)

S.No.	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	
1	Income					
	a. Revenue from operations	3,217.87	3,053.03	3,198.54	11,423.10	10,888.09
	b. Other Income	3.24	0.01	1.68	9.19	4.19
	Total Income	3,221.11	3,053.04	3,200.22	11,432.29	10,892.28
2	Expenses					
	(a) Cost of Materials consumed	1,471.59	1,342.85	1,372.15	5,213.37	5,107.00
	(b) Changes in inventories of finished goods, work-in progress	(62.40)	130.13	125.15	(357.20)	207.43
	(c) Purchase of Traded Goods	0.44	-	-	0.44	93.98
	(d) Employees benefit expense	273.75	286.80	223.27	1,134.35	1,069.75
	(e) Power & Fuel	774.12	630.13	649.30	2,767.23	2,587.48
	(f) Finance Cost	102.65	85.16	96.13	358.62	349.59
	(g) Depreciation & amortization expense	161.36	160.95	140.60	644.03	562.07
	(h) Other expenses	318.22	344.93	406.40	1,477.58	1,307.51
	Total expenses (a to h)	3,039.73	2,980.95	3,013.00	11,238.43	11,284.81
3	Profit/(loss) before exceptional items and tax	181.38	72.09	187.22	193.86	(392.53)
4	Exceptional Items (Net)	-	-	-	-	-
5	Profit before Tax	181.38	72.09	187.22	193.86	(392.53)
6	Tax expense					
	- Current Tax	30.19	-	-	30.19	-
	- Deferred Tax	46.06	31.00	100.26	82.68	98.62
7	Net Profit after tax for the period(5-6)	105.13	41.09	86.96	80.99	(491.15)
8	Other Comprehensive Income (OCI)					
	Items that will not be reclassified to profit or loss					
	Rmeasurement of Defined Benefit Plans	(17.25)	(0.96)	(12.30)	(20.13)	(3.85)
	Tax Relating to measurement of Defined Benefit Plans	4.80	0.26	3.35	5.60	1.00
9	Other Comprehensive Income/(loss) for the period	(12.45)	(0.70)	(8.95)	(14.53)	(2.85)
10	Total Comprehensive Income	92.68	40.40	78.01	66.46	(493.99)
11	Paid up Equity Share Capital (face value of Rs. 10/-each)	1,500	1,500	1,500	1,500	1,500
	13. Earning Per share- In Rs.					
	Basic (In Rs.)- Not annualized	0.70	0.27	0.58	0.54	(3.27)
	Diluted (In Rs.)- Not annualized	0.70	0.27	0.58	0.54	(3.27)

(Rs. In Lakhs)

STATEMENT OF ASSETS AND LIABILITIES		
Particulars	as at	
	31.03.2025	31.03.2024
	Audited	Audited
A. Assets		
1. Non-Current Assets		
(a) Property, Plant and Equipment	9,197.47	8,699.63
(b) Capital Work in Progress	-	780.91
(c) Financial Assets		
- Other non current Financial Assets	51.19	51.71
(e) Other Non-Current Assets	43.89	26.10
Total Non Current assets	9,292.55	9,558.35
2. Current Assets		
(a) Inventories	2,355.03	2,103.30
(b) Financial Assets		
(i) Trade Receivables	946.75	906.34
(ii) Cash and Cash Equivalents	24.09	20.99
(iii) Bank Balances other than (ii) above	26.34	24.74
(iv) Loans & Advances	-	0.00
(v) Other current financial assets	0.24	0.06
(c) Current Tax Assets (net)	-	-
(d) Other Current Assets	146.66	598.92
Total Current assets	3,499.11	3,654.35
Total Assets	12,791.66	13,212.70




B. Equity And Liabilities		
1. Equity		
(a) Equity Share Capital	1,500.00	1,500.00
(b) Other Equity	4,157.14	4,090.68
	5,657.14	5,590.68
2. Liabilities		
Non- current Liabilities		
(a) Financial Liabilities		
- Borrowings	2,673.40	2,862.26
(b) Provisions	461.56	398.02
(c) Deferred Tax Liabilities (Net)	746.11	669.03
Total Non-Current Liabilities	3,881.07	3,929.31
2. Current Liabilities		
(a) Financial Liabilities		
- Borrowings	1,669.06	1,832.84
- Trade Payables		
Total outstanding dues of micro and small Enterprises	107.20	261.11
Total outstanding dues of creditors other than micro and small	850.62	708.89
- Other Financial Liabilities	230.78	343.95
(b) Other Current Liabilities	395.79	546.13
(c) Provisions		
(d) Current tax Liabilities (net)	-	-
Total Current Liabilities	3,253.45	3,692.71
Total Liabilities	7,134.52	7,622.02
Total Equity and liabilities	12,791.66	13,212.70

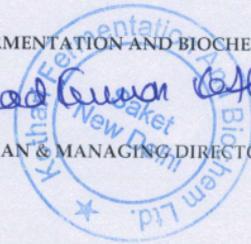
Notes:

1. The Business activity of the company primarily falls in a single business segment viz 'Yeast' and it has expanded into cattle feed product which has a strong synergy with the company's core business. Considering the interlinked nature of the products, the resources are allocated across the company interchangeably and business performance is reviewed as one segment. Thus, in accordance with IND AS-108 - segment reporting, the company's business segment comprises of a single reportable operating segment of "Yeast".
2. 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).
- 3.The Figures for the Quarter ended March 31,2025 and March 31,2024 are the balancing figures Between the Audited figures in respect of the Full Financial Year and year-to-date figures up to third quarter which were subjected to limited review.
4. Previous period Figures have been regrouped/rearranged wherever necessary to confirm current period's classification
5. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on May 30, 2025.

Date : 30.05.2025
Place : New Delhi

For KOTHARI FERMANTATION AND BIOCHEM LIMITED

Ramesh Kumar Kohari
CHAIRMAN & MANAGING DIRECTOR



AUDITED CASH FLOW STATEMENT FOR YEAR ENDED 31.03.2025

		Year ended 31st March, 2025	Year ended 31st March, 2024
	Particulars		
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before tax	193.86	(392.53)
	<u>Adjustments for:</u>		
	Depreciation and amortization expense	644.03	562.07
	(Profit)/Loss on sale/discard of property, plant and equipment (net)	0.64	-
	Finance cost	358.62	349.59
	Interest Income	(7.39)	(1.17)
	Expected credit loss	-	5.07
	Operating Profit Before Working Capital Changes	1,189.76	523.03
	Movements in working capital :-		
	(Increase) / Decrease in Inventories	(251.73)	144.06
	(Increase)/ Decrease in Trade and Other receivables	394.55	(69.88)
	Increase/ (Decrease) in Trade and other payables	(232.07)	266.03
	Cash used in operations	1,100.52	863.24
	Income taxes paid	(30.19)	-
	Net Cash Flow From operating activities	1,070.32	863.24
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Proceeds From sale of property, plant and equipment	8.00	-
	Interest Received on Fixed Deposits & Others	7.21	1.17
	Movement in Fixed Deposits	(1.59)	(5.28)
	Purchase of Property, Plant and Equipment(including Work in Progress & capital advances)	(369.59)	(715.32)
	Net Cash used in investing activities	(355.97)	(719.43)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds/(Repayment) of Long Term borrowings	(351.58)	106.07
	Proceeds from Short Term borrowings	(1.05)	105.31
	Interest paid	(358.62)	(349.59)
	Net Cash Flow from Financing Activities	(711.25)	(138.21)
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	3.10	5.59
	Cash and Cash Equivalents at the beginning of the year	20.99	15.40
	Cash and Cash Equivalents at the end of the year	24.09	20.99

Notes 1. Cash flow from operating activities has been reported as per the Indirect Method as set out in IND AS - 7.

Ravindra Kumar Kohli
 Kohli Farmulation And Biochem Pvt. Ltd.
 Saket, New Delhi



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Sub: Disclosure of the Impact of Audit Qualifications by the Listed Entities under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2016.

Dear Sir,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and notified by the SEBI (LODR) (Amendment) Regulations dated 25.05.2016 and SEBI circular No. CIR/CFD/CMD/56/2016 dated 27.05.2016, we hereby declare that the type of Audit Report is unmodified for the Audited Standalone Financial Results of the Company for the year ended March 31, 2025.

The information is submitted for your information and records in compliance with the applicable laws.

For Kothari Fermentation and Biochem Limited


Pramod Kumar Kothari
Managing Director