



KRANTI INDUSTRIES LIMITED

Date: May 29, 2025

To,
The Manager
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400 001

Scrip Code: 542459
Scrip Symbol: KRANTI

Subject: Submission of Audited Financial Results for the 4th Quarter and Financial Year ended on March 31, 2025 (Standalone and Consolidated).

Respected Sir/ Madam,

This is with reference to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) 2015, the Board of Directors of the Company at their meeting held on Thursday, May 29, 2025 i.e. today, based on the recommendations of Audit Committee, considered and approved the Audited Financial Results for the 4th Quarter and Financial Year ended on March 31, 2025 and in this regard, please find enclosed Audited Financial Results (Standalone and Consolidated) along with Auditors' Report for the 4th Quarter and Financial Year ended on March 31, 2025.

Further, we hereby declare that the Statutory Auditor issued Audit Report on the Audited Financial Results (Standalone and Consolidated) for the Financial Year ended on March 31, 2025 with unmodified opinion.

We have enclosed herewith the declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, regarding unmodified opinion of the Statutory Auditors of the Company on the Financial Results.

The Audited Financial Results is being made available on the website of the Company at <https://krantiindustries.com/investors>

You are requested to kindly take the above information on your record.

Thanking You,
For and on Behalf of
KRANTI INDUSTRIES LIMITED

SHRADDHA NANDKUMAR PHULE
Company Secretary & Compliance Officer
Membership No.: A67126
Enclosed: As Above



KRANTI INDUSTRIES LIMITED

Date: May 29 2025

To,
The Manager
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400 001

Scrip Code: 542459
Scrip Symbol: KRANTI

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Respected Sir/ Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby state that M/s GMCS & Co., firm of Chartered Accountant, (Firm Registration No. 141236W) the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results (Standalone & Consolidated) of the Company for the 4th Quarter and Financial Year ended on March 31, 2025 is approved by the Board of Directors at their meeting held on Thursday, May 29, 2025.

You are requested to kindly take the above information on your record.

For and on Behalf of

KRANTI INDUSTRIES LIMITED

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SHEELA DHAWALE SHEELA
KAILAS KAILAS
Date: 2025.05.29
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MRS. SHEELA KAILAS DHAWALE
(Chief Financial Officer)



GMCS & Co.
Chartered Accountants

Independent Auditor's Report on the Quarterly and Annual Standalone Audited Financial Results of Kranti Industries Limited ("the Company") pursuant to the Regulation 33 and 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended

To

The Board of Directors of

KRANTI INDUSTRIES LIMITED

Opinion

We have audited the accompanying "Statement of Standalone Audited Financial Results ('the Statement') of **Kranti Industries Limited** ('the Company') for the quarter ended 31st March, 2025 and for the year ended 31st March, 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations 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; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') and other accounting principles generally accepted in India, of the net profit/loss, other comprehensive income and other financial information of the Company for the quarter and year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.



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Email: amitcabansal@gmail.com | **Landline:** +91 22 4002 5397 | **Mobile:** +91 84451 27656
Website: www.gmcs.in | **Branches:** Hyderabad | Mathura | Kolkata | Pune | Ahmedabad | Surat | Delhi

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement has been prepared on the basis of the annual audited Financial Statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making 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 Statement that gives a true and fair view and is 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 Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

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 but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, 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 control.

- 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 in place adequate internal financial controls with reference to Financial Statements 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 management.
- Conclude on the appropriateness of the management's 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 Statement 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.
- 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.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

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.





GMCS & Co.
Chartered Accountants

Other Matter

The Statement includes the standalone financial results for the quarter ended 31st March 2025 being the balancing figures between the audited figures in respect of then full financial year and the published unaudited year to date figures up to the nine months/quarter of the current financial year, which were subject to limited review by us as required under the Listing Regulations.

For GMCS & Company
Chartered Accountants
FRN: 141236W



Amit Bansal
Partner

M NO.: 424232

UDIN: 25424232BMIOEO5774

Date: 29th May 2025

Place: Mumbai

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Independent Auditor's Report on the Quarterly and Annual Consolidated Audited Financial Results of Kranti Industries Limited ("the Company") pursuant to the Regulation 33 and 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended

To

The Board of Directors of

KRANTI INDUSTRIES LIMITED

Opinion

We have audited the accompanying "Statement of Consolidated Audited Financial Results ('the Statement') of **Kranti Industries Limited** ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and year ended 31st March, 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations 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. Includes the results of following entity:
 - a. Preciso Metall Pvt Ltd – Subsidiary incorporated in India
- ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') and other accounting principles generally accepted in India, of the net profit/loss, other comprehensive income and other financial information of the Company for the quarter and year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement has been prepared on the basis of the annual audited Financial Statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with

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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making 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 Statement that gives a true and fair view and is 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.

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- 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 in place adequate internal financial controls with reference to Financial Statements 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 management.
- Conclude on the appropriateness of the management's 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 Statement 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.
- 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.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

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.



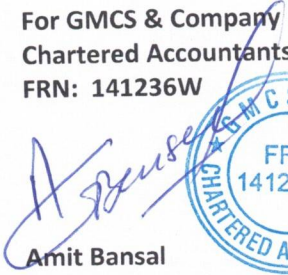



GMCS & Co.
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Other Matter

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For GMCS & Company
Chartered Accountants
FRN: 141236W

Amit Bansal
Partner
M NO.: 424232
UDIN: 25424232BMIOEO5774

Date: 29th May 2025
Place: Mumbai

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KRANTI INDUSTRIES LIMITED

GAT NO. 267/B/1, PIRANGUT, TAL -MULSHI, PUNE - 412115 CIN : L29299PN1995PLC095016

**STATEMENT OF ASSETS AND LIABILITIES - STANDALONE**

Rs In Lakh

Particulars	As at	
	31 March 2025	31 March 2024
	Audited	Audited
I. ASSETS		
Non-current assets		
(a) Property, plant and equipment	4,980.10	4,346.34
(b) Right-of-use asset	371.05	393.49
(c) Capital work-in-progress	0.00	6.80
(d) Intangible assets	47.31	40.62
(e) Financial assets		
(i) Investment	161.85	161.95
(ii) Others	111.79	218.65
(f) Income tax assets (net)	15.27	27.29
(g) Other non-current assets	841.76	264.12
Total non-current assets	6,529.13	5,459.26
Current assets		
(a) Inventories	1,727.30	1,206.58
(b) Financial assets		
(i) Trade receivables	1,041.90	1,351.16
(ii) Cash and cash equivalents	14.01	7.62
(iii) Other financial assets	1.13	1.06
(c) Current tax assets (net)	22.41	
(d) Other current assets	46.79	69.58
Total current assets	2,853.54	2,636.00
TOTAL ASSETS	9,382.67	8,095.26
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,251.04	1,141.04
(b) Other equity	3,092.99	2,189.41
Total equity	4,344.03	3,330.45
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,228.46	2,135.67
(ii) Lease liabilities	42.81	125.85
(b) Other non-current liabilities	26.86	15.89
(c) Deferred tax liabilities (Net)	125.08	166.65
Total non-current liabilities	2,423.21	2,444.06
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,552.90	1,130.73
(ii) Lease liabilities	83.07	74.34
(iii) Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	106.89	295.17
b) total outstanding dues of creditors other than micro enterprises and small enterprises	679.30	586.85
(iv) Other financial liabilities	152.52	132.43
(b) Other current liabilities	9.33	63.15
(c) Provisions	31.42	28.62
(d) Income tax liabilities (net)	-	9.46
Total current liabilities	2,615.43	2,320.75
Total liabilities	5,038.64	4,764.81
TOTAL EQUITY AND LIABILITIES	9,382.67	8,095.26

For and on behalf of Board of Directors

KRANTI INDUSTRIES LIMITED

SACHIN

SUBHASH

VORA

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Sachin Vora

Managing Director

DIN-02002468

Place : Pune

Date : May 29, 2025

Statement of Audited Financials Results for the Quarter and Year ended on 31st March 2025 - (Standalone)
Rs In Lakh

SI No	PARTICULARS	STANDALONE				
		Quarter Ended			Year Ended	
		31-03-2025 Audited	31-12-2024 Unaudited	31-03-2024 Audited	31-03-2025 Audited	31-03-2024 Audited
1	Income					
	(a) Revenue from Operation	1,829.54	1,730.03	2,174.69	7,221.19	8,333.14
	(b) Other Income	40.43	18.31	13.68	86.89	23.03
2	Total Income	1,869.97	1,748.34	2,188.37	7,308.08	8,356.17
3	Expenses					
	(a) Cost of Material Consumed	1,049.02	1,055.63	1,414.63	4,390.74	4,995.28
	(b) Purchase of Stock-in- Trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work in progress & stock-in- trade	12.52	16.02	(86.32)	(128.37)	90.52
	(d) Employee benefit expenses	298.84	301.84	310.16	1,226.84	1,205.39
	(e) Finance Cost	91.12	80.31	79.32	334.98	303.61
	(f) Depreciation and amortization expenses	168.70	161.20	177.42	625.51	614.83
	(g) Other Expenses	248.52	238.18	250.11	971.95	1,007.53
		-	-	-	-	-
	Total Expenses	1,868.72	1,853.18	2,145.32	7,421.65	8,217.16
4	Profit/(Loss) before tax	1.25	(104.84)	43.05	(113.57)	139.00
5	Tax Expenses					
	Current tax	-	(5.63)	(3.38)	-	19.95
	Deferred Tax	(0.05)	(26.64)	(1.43)	-38.52	30.06
	Income tax previous year	0.34	-	-	0.34	-
	MAT Credit Entitlement	-	-	1.28	-	(22.05)
6	Net profit/(loss) after tax for the period (4-5)	0.96	(72.57)	46.58	(75.39)	111.04
7	Other comprehensive income					
8	Items that will not be reclassified to profit or loss:					
	Re-measurement of defined benefit plans	(3.93)	-	(1.72)	(10.97)	(1.10)
	Income tax relating to items that will not be reclassified to profit or loss	1.09	-	0.48	3.05	0.31
	Total Other comprehensive income / (loss) for the period	(2.84)	-	(1.24)	(7.92)	(0.79)
9	Total comprehensive income / (loss) for the period	(1.88)	(72.57)	45.34	(83.31)	110.25
10	Paid up Equity Share Capital-Face Value Rs 10/- each	1,251.04	1,141.04	1,141.04	1,251.04	1,141.04
11	Reserve excluding, Revaluation Reserves as per balance sheet of previous accounting year.	2,189.41	-	1,374.93	2,189.41	1,374.93
12	Earnings per Share (EPS) , in Rs (not annualised) (Equity Share of face value of Rs 10/- each)					
	(a) Basic and Diluted EPS	0.09	-0.64	0.42	-0.62	1.01

**For and on behalf of Board of Directors
KRANTI INDUSTRIES LIMITED**
**SACHIN
SUBHASH
VORA**
**Sachin Vora
Managing Director
DIN-02002468**

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Date: 2025.05.29
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**Place : Pune
Date : May 29, 2025**

Statement of Cash flows for the Year ended 31 March 2025 - STANDALONE

Rs in Lakhs

Particulars	For the year ended 31 March 2025		For the year ended 31 March 2024	
	Audited		Audited	
A. Cash flow from operating activities				
Net Profit before extraordinary items and tax		-113.57		141.08
<i>Adjustments for:</i>				
Interest received	-62.50		-22.05	
Dividend received	-1.23		-0.98	
Profit / (Loss) on sell on assets	0.00		2.39	
Interest paid	334.98		303.61	
Depreciation and amortisation	625.51		612.76	
Commission income on corporate guarantee	0.00		0.00	
Remeasurements of defined benefit liability / (asset)	-10.97		-1.10	
Government Subsidy Received	-17.48			
		868.32		894.63
Operating profit before working capital changes		754.75		1,035.71
<i>Changes in working capital:</i>				
(Increase) in other non-current liabilities	10.97		3.52	
(Increase) / Decrease in other non-current financial assets	0.00		0.00	
Decrease in other non-current assets	-458.77		-463.58	
Decrease / (Increase) in inventories	-520.72		-282.37	
(Increase) in trade receivables	309.26		-503.32	
Decrease / (Increase) in other current financial assets	-0.06		-0.24	
Decrease in other current assets	0.38		-241.63	
(Increase) / Decrease in non current borrowings	-		-	
Increase in lease liabilities	-		-	
(Increase) / Decrease in current borrowings	-		-	
(Decrease) / Increase in other non-current liabilities	-		-	
Increase / (Decrease) in trade payables	-95.83		-123.72	
Increase in other current financial liabilities	20.09		-23.75	
(Decrease) / Increase in other current liabilities	-53.82		335.98	
Increase in current provisions	2.79		19.10	
		(785.72)		(1,280.01)
Cash generated from operations		(30.97)		(244.30)
Net income tax (paid)		(9.80)		8.65
Net cash flow generated from operating activities		(40.77)		(235.65)
B. Cash flow from investing activities				
Purchase of property, plant and equipment, intangible assets and capital work-in-progress	-1236.70		-659.68	
Sale proceeds of property, plant and equipment	-		12.25	
Investment	-		-104.33	
Purchase/Sale of non-current investments	0.10			
Dividend received	1.23		0.98	
Interest received	62.50		22.05	
Net cash flow (used in) investing activities		(1,172.87)		(728.73)
C. Cash flow from financing activities				
Government Subsidy Received	17.48			
Long-term borrowings (repaid) during the year	92.79		488.82	
(Repayment) / Proceeds of short-term borrowings (net)	422.17		-196.04	
Interest paid	-316.57		-277.27	
Leases Net of ROU Assets				
Principal	-74.31		-70.20	
Interest	-18.42		-26.34	
Share Capital Raised during the year	880.00		856.48	
Subscription Money and allotment money received on Convertible	250.00			
Expenses for Issue of Equity shares	-33.12		-74.21	
Net cash flow (used in) financing activities		1,220.03		701.24
Net (decrease) in Cash and cash equivalents (A+B+C)		6.39		(263.14)
Effect of exchange differences on restatement of foreign currency				
Cash and cash equivalents				
Cash and cash equivalents at the beginning of the year		7.62		270.76
Cash and cash equivalents at the end of the year		14.01		7.62

Notes to cash flow statement

(i) The above Cash Flow Statement has been prepared under the Indirect method set out in Indian Accounting Standard (Ind AS) 7 on Statement of Cash Flows.

(ii) Prior year comparatives have been reclassified to conform with current year's presentation, where applicable.

(iii) For the purpose of cash flow, Cash and cash equivalents comprise :

Particulars	For the year ended 31/03/2024	For the year ended 31/03/2024
Cash on hand	14.01	7.62
Balances with bank	-	-
- Current accounts	-	-
	14.01	7.62

For and on behalf of Board of Directors
KRANTI INDUSTRIES LIMITED

SACHIN
SUBHASH
VORA

Digitally signed by
SACHIN SUBHASH
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Date: 2025.05.29
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Sachin Vora
Managing Director
DIN-02002468

Place : Pune
Date : May 29, 2025

KRANTI INDUSTRIES LIMITED

GAT NO. 267/B/1, PIRANGUT, TAL -MULSHI, PUNE - 412115 CIN : L29299PN1995PLC095016


STATEMENT OF ASSETS AND LIABILITIES - CONSOLIDATED

Rs In Lakh

Particulars	As at	
	31 March 2025	31 March 2024
	Audited	Audited
I. ASSETS		
Non-current assets		
(a) Property, plant and equipment	5,463.99	4,855.54
(b) Right-of-use asset	371.05	393.49
(c) Capital work-in-progress	10.00	16.80
(d) Intangible assets	50.98	45.82
(e) Goodwill	45.88	45.88
(f) Financial assets		
(i) Investment	8.20	8.30
(ii) Others	134.30	112.61
(g) Income tax assets (net)	15.27	27.29
(e) Deferred tax assets (net)	155.71	15.32
(h) Other non-current assets	37.03	17.23
Total non-current assets	6,292.41	5,538.28
Current assets		
(a) Inventories	2,169.56	1,630.45
(b) Financial assets		
(i) Trade receivables	1,112.26	1,404.63
(ii) Cash and cash equivalents	16.66	11.36
(v) Other financial assets	1.13	1.83
(c) Current tax assets (net)	22.41	
(d) Other current assets	216.87	242.07
Total current assets	3,538.89	3,290.34
TOTAL ASSETS	9,831.30	8,828.61
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,251.04	1,141.04
(b) Other equity	2,898.17	2,124.30
Total equity	4,149.21	3,265.34
Non controlling interest	(103.00)	3.11
Total equity	4,046.21	3,268.45
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,434.61	2,365.43
(ii) Lease liabilities	42.81	125.85
(b) Other non-current liabilities	26.86	15.89
(c) Deferred tax liabilities (Net)	-	-
Total non-current liabilities	2,504.28	2,507.17
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,877.89	1,482.05
(ii) Lease liabilities	83.07	74.34
(ii) Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	227.26	509.72
b) total outstanding dues of creditors other than micro enterprises and small enterprises	848.61	643.50
(iii) Other financial liabilities	152.51	132.43
(b) Other current liabilities	16.25	147.81
(c) Provisions	75.22	53.69
(d) Income tax liabilities (net)	-	9.46
Total current liabilities	3,280.81	3,053.00
Total liabilities	5,785.09	5,560.17
TOTAL EQUITY AND LIABILITIES	9,831.30	8,828.61

For and on behalf of Board of Directors

KRANTI INDUSTRIES LIMITED

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SUBHASH VORA

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 Sachin Vora
Managing Director
DIN-02002468

 Place : Pune
Date : May 29, 2025

KRANTI INDUSTRIES LIMITED

GAT NO. 267/B/1, PIRANGUT, TAL -MULSHI, PUNE - 412115 CIN : L29299PN1995PLC095016


Statement of Audited Financials Results for the Quarter and Year ended on 31 March 2025 - Consolidated

		Rs In Lakh				
Sl No.	PARTICULARS	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31-03-2025	31-12-2024	31-03-2024	31/03/2025	31/03/2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from operations	2,083.51	1,821.87	2,146.24	7,848.56	9,028.59
	Other income	13.19	13.77	19.54	69.98	60.57
2	Total Income	2,096.70	1,835.65	2,165.78	7,918.54	9,089.16
3	Expenses					
	(a) Cost of Material Consumed	1,178.58	1,123.90	1,289.24	4,819.36	5,409.72
	(b) Purchase of Stock-in- Trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in- trade	-1.26	8.36	(6.71)	-92.41	183.76
	(d) Employee benefit expenses	312.81	315.87	275.86	1,276.84	1,244.39
	(e) Finance Cost	105.07	96.52	104.32	399.12	386.27
	(f) Depreciation and amortization expenses	187.41	172.81	189.26	684.51	667.88
	(g) Other Expenses	340.49	300.12	373.77	1,276.54	1,297.29
	Total Expenses	2,123.10	2,017.58	2,225.76	8,363.96	9,189.31
4	Profit for the period before share in profit of associate company	(26.40)	(181.94)	(59.97)	(445.42)	(100.15)
5	Share of profit of equity-accounted investees, net of tax	-	-	-	-	-
6	Profit / (loss) before tax for the period (4-5)	(26.40)	(181.94)	(59.97)	(445.42)	(100.15)
7	Tax expenses					
	(1) Current tax	-2.30	-6.22	8.21	-	19.95
	(2) Deferred tax	-24.48	-46.26	(138.65)	-137.35	-105.65
	(3) Income tax previos year	-	0.34	-	0.34	-
	(4) MAT Credit Entitlement	-	-	1.28	-	(22.05)
8	Profit/(loss) after tax for the period	0.38	(129.79)	69.18	(308.41)	7.60
9	Other comprehensive income					
	Items that will not be reclassified to profit or loss:					
	Re-measurement of defined benefit plans	-3.93	-	(1.72)	(10.97)	(1.10)
	Income tax relating to items that will not be reclassified to profit or loss	1.09	-	0.48	3.05	0.31
10	Other comprehensive income / (loss) for the period	(2.84)	-	(1.24)	(7.92)	(0.79)
11	Total comprehensive income / (loss) for the period	(2.46)	(129.79)	67.94	(316.33)	6.80
12	Profit attributable to:					
	Owners of the Company- PL	8.28	-103.12	37.13	(203.55)	53.35
	Non-controlling interests-PL	-7.90	-26.33	30.81	(104.86)	(46.54)
13	Profit / (Loss) for the period	0.38	(129.45)	67.94	(308.41)	6.80
14	Other Comprehensive Income attributable to:					
	Owners of the Company - OCI	-2.84	-	-0.79	-7.92	-0.79
	Non-controlling interests -OCI	-	-	-	-	-
	Other comprehensive income for the period	-2.84	-	(0.79)	(7.92)	(0.79)
15	Total comprehensive income attributable to:					
	Owners of the Company- TCI	5.44	-103.12	36.35	(211.47)	52.56
	Non-controlling interests -TCI	-7.90	-26.33	30.81	(104.86)	(46.54)
16	Total comprehensive income for the period	(2.46)	(129.45)	67.16	(316.33)	6.02
17	Paid up Equity Share Capital-Face Value Rs 10/- each	1,251.04	1,141.04	1,141.04	1,251.04	1,141.04
	Reserve excluding, Revaluation Reserves as per balance sheet of previous accounting year.	2,124.30	-	1,685.82	2,124.30	1,685.82
18	Earnings per Share (EPS) , in Rs (not annualised)					
	(a) Basic and Diluted EPS	-5.30	-1.13	0.62	(2.55)	0.07

For and on behalf of Board of Directors

KRANTI INDUSTRIES LIMITED

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 Sachin Vora
 Managing Director
 DIN-02002468

 Place : Pune
 Date : May 29, 2025

Statement of Audited Cash Flows for Year ended on 31st March 2025 - Consolidated

Rs In Lakhs			
Particulars	For the year ended 31 March 2025		For the year ended 31 March 2024
A. Cash flow from operating activities			
Net Profit before extraordinary items and tax		(445.42)	(100.15)
<i>Adjustments for:</i>			
Interest received	(6.58)		(12.93)
Dividend received	(1.23)		(0.98)
Gain on sale of investments			
Interest paid	399.12		386.26
Depreciation and amortisation	684.51		667.88
Loss / Profit on sale of Assets	-		2.39
Commission income on corporate guarantee			
Remeasurements of defined benefit liability / (asset)	(10.97)		(1.10)
Government Subsidy Received	(17.48)		
Fair valuation gain/loss on instruments measured at FVTPL			51.20
		1,047.37	1,092.72
Operating profit before working capital changes		601.95	992.57
<i>Changes in working capital:</i>			
(Increase) in other non-current financial loans			
(Increase) / Decrease in other non-current financial assets			
Decrease in other non-current assets	-29.46		-80.56
Decrease / (Increase) in inventories	-539.12		-312.49
(Increase) in trade receivables	292.37		-533.75
(Increase) in current financial loans	0.00		-1.37
Decrease / (Increase) in other current financial assets	0.70		-0.24
Decrease in other current assets	2.79		40.03
Increase in non-current provisions			
(Decrease) / Increase in other non-current liabilities	10.97		3.52
Increase / (Decrease) in trade payables	-77.35		-82.07
Increase in other current financial liabilities	20.08		-23.75
(Decrease) / Increase in other current liabilities	-131.56		-74.74
Increase in current provisions	21.53		9.55
		(429.05)	(1,055.86)
Cash generated from operations		172.90	(63.29)
Net income tax (paid)		(9.80)	8.65
Net cash flow generated from operating activities		163.10	(54.64)
B. Cash flow from investing activities			
Purchase of property, plant and equipment, intangible assets and capital work-in-progress	-1268.87		-705.67
Sale proceeds of property, plant and equipment	0.00		12.25
Purchase of non-current investments	0.10		-65.46
Proceeds from sale of investments			
Dividend received	1.23		0.98
Interest received	6.58		12.93
Net cash flow (used in) investing activities		(1,260.96)	(744.97)
C. Cash flow from financing activities			
Government Subsidy Received	17.48		
Long-term borrowings (repaid) during the year	66.39		311.12
(Repayment) / Proceeds of short-term borrowings (net)	395.83		-146.94
Interest paid	-352.01		-359.92
Leases net of ROU Assets			
- Principal	-74.31		-70.20
- Interest	-47.11		-26.34
Share Capital Raised during the year	880.00		856.48
Subscription Money and allotment money received on Convertible warrants	250.00		
Transaction costs on issue of shares	-33.12		-74.21
Net cash flow (used in) financing activities		1,103.16	489.98
Net (decrease) in Cash and cash equivalents (A+B+C)		5.30	(309.63)
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents		-	-
Cash and cash equivalents at the beginning of the year		11.36	320.99
Cash and cash equivalents at the end of the year		16.66	11.36

Notes to cash flow statement

- (i) The above Cash Flow Statement has been prepared under the Indirect method set out in Indian Accounting Standard (Ind AS) 7 on Statement of Cash Flows.
- (ii) Prior year comparatives have been reclassified to conform with current year's presentation, where applicable.
- (iii) For the purpose of cash flow, Cash and cash equivalents comprise :

Particulars	For the year ended 31/03/2025	For the year ended 31/03/2024
Cash on hand	16.66	5.13
Balances with bank		
- Current accounts	0.00	6.23
	16.66	11.36

For and on behalf of Board of Directors
KRANTI INDUSTRIES LIMITED

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Sachin Vora
Managing Director
DIN-02002468

Place : Pune
Date : May 29, 2025

Notes to Standalone and Consolidated Financial Statements

- 1 The above financial results of the company for the quarter and year ended 31st March 2025, were reviewed and recommended by the Audit Committee of the company and, the same were approved by the Board of Director of the company at their respective meeting/s held on Thursday, the 29th May 2025 The Statutory Auditor of the company M/s G M C S & Co. have expressed an unmodified audit opinion.
- 2 The format for audited quarterly results as prescribed by the SEBI circular CIR/CFD/CMD/15/2015 dated 30 November 2015 has been modified to comply with the requirements of SEBI circular CIR/CFD/FAC/62/2016 dated 5 July 2016 and Schedule III (Division II) of the Companies Act, 2013.
- 3 The above audited Financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with the Rule 3 of the Companies (Indian Accounting Stanadards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016
- 4 The Wholly owned subsidiary - Wonder Precision Private Limited got merged with Kranti Industries Limited. The relevant scheme of Merger is approved by the National Company Law Tribunal (NCLT) VIDE ORDER NO -C.A.(CAA)/190/MB/2023 dated 19th February 2025. The Appointed date of Merger is April 01, 2023. Giving the effect of Merger Scheme the comparative financial figures for financial year 2023-24 including the respective quarters/periods has been restated in this result file.
- 5 The Consolidated finanical results for quarter and year ended on March 31, 2025 includes the financial results of Preciso Metall Private Limited (55% Subsidiary), The compartive financials figures for period ended on March 31, 2024 has been restated giving the effect of Merger scheme.
- 6 The Company does not have more than one reportable segment in terms of IND AS 108 hence segment wise reporting is not applicable.
- 7 The above Financial Results of 4th Quarter and Year ended on March 31, 2025 are available on the website of Company: www.krantiindustries.com
- 8 Previous period/year's figures have been regrouped/reclassified wherever necessary to conform current perio/year's grouping and classification.

For and on behalf of Board of Directors**KRANTI INDUSTRIES LIMITED****SACHIN****SUBHASH****VORA**

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Sachin Vora**Managing Director****DIN-02002468****Place : Pune****Date : May 29, 2025**