



KRITIKA
WIRED DIFFERENTLY

Date: 04th November, 2025

To
The Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Plot No. C/1, G Block
Bandra- Kurla Complex
Bandra(E)
Mumbai-400051

NSE Symbol: KRITIKA

Sub: Outcome of the Board Meeting dated 04th November, 2025.
Ref: Disclosure under Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

With reference to the above, this is to inform you that the Board of Directors at their meeting held today i.e., 04th November, 2025 had transacted the following business:

- a) Approved the Unaudited Financial Results of the Company for the Quarter and Half Year ended 30th September, 2025.

In this regard, enclosed please find herewith the followings:

- a) A copy of unaudited financial results along with Limited Review Report.

The meeting commenced at 02:00 PM and concluded at 4:45 P.M.

Kindly take the same on your records.

Thanking You.

Yours faithfully,
For Kritika Wires Limited

Mahesh Kumar Sharma
(Company Secretary and Compliance Officer)
Membership No.: 42926
Encl: As above

Kritika Wires Limited

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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
KRITIKA WIRES LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **KRITIKA WIRES LIMITED** ("the Company"), for the quarter and half year ended 30th September, 2025 ('the Statement'). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations"), we have initialed the Statement for identification purposes.
2. This statement is the responsibility of the company's management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS - 34") notified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder from time to time and other accounting principles generally accepted in India. 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 of interim financial information consists of making inquiries, primarily of persons responsible financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G.P. Agrawal & Co.
Chartered Accountants
Firm's Registration No. 302082E

Rakesh Singh
(CA. Rakesh Kumar Singh)
Partner
Membership No. 066421
UDIN: 25066421BMIYXO1470

Place of Signature: Kolkata
Date: 04.11.2025



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KRITIKA WIRES LIMITED
 Regd. Office: 1A, Bonfield Lane, Mezanine Floor, Kolkata - 700001, West Bengal, India
 CIN - L27102WB2004PLC098699, Phone No. (033) 40037817
 Website: www.kritikawires.com, Email: compliance@kritikawires.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in lakh except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September, 2025	30th June, 2025	30th September, 2024	30th September, 2025	30th September, 2024	31st March, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	17,962.56	20,685.62	15,860.12	38,648.18	32,690.17	74,498.36
II. Other income	65.83	86.30	250.65	152.13	411.51	1,537.14
III. Total Income (I + II)	18,028.39	20,771.92	16,110.77	38,800.31	33,101.68	76,035.50
IV. Expenses						
Cost of raw material and components consumed	17,129.59	18,669.93	13,429.80	35,799.52	30,219.82	69,889.44
(Increase)/ decrease in inventories of finished goods and work-in-progress	(805.34)	911.31	969.44	105.97	(270.96)	(635.23)
Employee benefits expense	184.51	146.87	173.89	331.38	331.77	646.86
Finance costs	126.09	100.03	110.41	226.12	205.09	548.56
Depreciation and amortization expense	103.29	102.79	111.61	206.08	196.42	404.27
Other expenses	951.75	655.83	974.05	1,607.58	1,790.69	3,701.36
Total Expenses	17,689.89	20,586.76	15,769.20	38,276.65	32,472.83	74,555.26
V. Profit Before Exceptional Items and Tax (III-IV)	338.50	185.16	341.57	523.66	628.85	1,480.24
VI. Exceptional Items (Refer note no. 6)	187.55	-	-	187.55	-	-
VII. Profit Before Tax (V-VI)	150.95	185.16	341.57	336.11	628.85	1,480.24
VIII. Tax expense						
Current tax	42.89	51.27	89.34	94.16	164.26	379.76
Deferred tax	(5.58)	(3.72)	7.79	(9.30)	2.78	87.00
IX. Profit for the period/ year (VII-VIII)	113.64	137.61	244.44	251.25	461.81	1,013.48
X. Other Comprehensive Income						
(i) Items that will not be reclassified to Profit or Loss	(2.72)	(2.26)	(4.57)	(4.98)	(8.38)	(9.05)
(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	0.68	0.57	1.15	1.25	2.11	2.28
Total Other Comprehensive Income	(2.03)	(1.69)	(3.42)	(3.73)	(6.27)	(6.77)
XI. Total Comprehensive Income for the period/year (IX+X)	111.61	135.92	241.02	247.52	455.54	1,006.71
XII. Paid-up Equity share capital [Face value of Rs. 2/- each]	5,325.60	5,325.60	5,325.60	5,325.60	5,325.60	5,325.60
XIII. Other equity						4,114.80
XIV. Earnings per equity share (not annualised for the interim periods):						
Basic (Rs.)	0.04	0.05	0.09	0.09	0.17	0.38
Diluted (Rs.)	0.04	0.05	0.09	0.09	0.17	0.38
(See accompanying notes to the financial results).						



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STATEMENT OF UNAUDITED ASSETS AND LIABILITIES

(Rs. in lakh)

	Particulars	As at 30th September, 2025	As at 31st March, 2025
		Unaudited	Audited
I	ASSETS		
	Non-current assets		
	Property, plant and equipment	2,597.49	2,796.41
	Capital work in progress	56.64	56.64
	Investment property	133.00	133.00
	Financial assets		
	(i) Other financial assets	3.07	55.01
	Other non current assets	664.00	664.00
	Total non-current assets	3,454.20	3,705.06
	Current Assets		
	Inventories	4,488.26	6,341.70
	Financial assets		
	(i) Investments	321.84	312.17
	(ii) Trade receivables	3,754.92	3,607.42
	(iii) Cash and cash equivalents	324.18	333.06
	(iv) Bank balances other than cash and cash equivalents	308.08	444.65
	(v) Loans	2,713.71	1,346.59
	(vi) Other financial assets	130.87	166.70
	Current tax assets (Net)	93.64	96.52
	Other current assets	1,385.47	1,608.91
	Total current assets	13,520.97	14,257.72
	Total assets	16,975.17	17,962.78
II	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	5,325.60	5,325.60
	Other equity	4,362.32	4,114.80
	Total equity	9,687.92	9,440.40
	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	6.13	9.58
	Provisions	129.45	111.16
	Deferred tax liabilities (Net)	51.91	62.46
	Total non-current liabilities	187.49	183.20
	Current liabilities		
	Financial liabilities		
	(i) Borrowings	3,845.95	5,113.37
	(ii) Trade payables		
	–Total outstanding dues of micro enterprises and small enterprises	79.26	2.68
	–Total outstanding dues of creditors other than micro enterprises and small enterprises	2,148.87	2,776.31
	(iii) Other financial liabilities	333.06	263.83
	Other current liabilities	685.85	173.86
	Provisions	6.77	9.13
	Total current liabilities	7,099.76	8,339.18
	Total liabilities	7,287.25	8,522.38
	Total equity and liabilities	16,975.17	17,962.78



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UNAUDITED STATEMENT OF CASH FLOWS

(Rs. in lakh)

	PARTICULARS	For the half year ended 30th September, 2025	For the year ended 31st March, 2025
		Unaudited	Audited
I	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before exceptional items and Tax	523.66	1,480.24
	<u>Adjustments for non-cash and non-operating items:</u>		
	Depreciation expense	206.08	404.27
	Interest income	(108.04)	(208.35)
	Fair value loss/(gain) on investments	(9.68)	(12.17)
	Sundry balance written off	-	1.08
	Allowance for expected credit losses	-	6.95
	Finance costs	226.12	548.56
	Operating profit before working capital changes	838.14	2,220.58
	<u>Adjustments for (increase) / decrease in operating assets:</u>		
	Inventories	1,853.43	(1,961.70)
	Trade receivables - current	(147.50)	582.11
	Current and non- current financial assets	51.95	15.72
	Other current and non current assets	259.27	(290.78)
	<u>Adjustments for increase/ (decrease) in operating liabilities:</u>		
	Trade payables - current	(550.86)	295.33
	Current and non- current financial liabilities	69.23	107.64
	Other current and non current liabilities	512.00	98.54
	Current and non-current provision for employee Benefits	15.93	16.02
	Net cash generated from operations	2,901.59	1,083.46
	Less: Income tax paid	(96.25)	(411.21)
	Cash flow before exceptional items	2,805.34	672.25
	Cash from exceptional items	(187.55)	-
	Net cash generated from operating activities	2,617.79	672.25
II	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchases of property, plant and equipment	(7.16)	(771.46)
	Capital advance given	-	(664.00)
	Investments made in mutual funds	-	(300.00)
	Loans given to body corporates	(2,178.24)	(3,981.06)
	Loans received back from body corporates	811.11	2,634.48
	Interest received	108.04	208.35
	Fixed deposits redeemed from banks	136.58	76.12
	Net cash used in investing activities	(1,129.67)	(2,797.57)
III	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from long term borrowings	-	20.07
	Repayment of long term borrowings	(3.16)	(5.22)
	Proceeds/(Repayment) of short term borrowings	(1,267.72)	1,098.84
	Interest paid	(226.12)	(548.67)
	Net cash generated from/(used in) financing activities	(1,497.00)	565.02
IV	Net increase/(decrease) in cash and cash equivalents (I+II+III)	(8.88)	(1,560.30)
	Cash and cash equivalents at the beginning of the year	333.06	1,893.36
	Cash and cash equivalents at the end of the year	324.18	333.06



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Notes:

1. The unaudited financial results are prepared in accordance with applicable accounting standards i.e. Ind AS, as prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended.
2. The above unaudited financial results for the quarter and half year ended 30th September, 2025 were reviewed by the Audit Committee and thereafter approved by the Board of directors at their respective meetings held on 4th November, 2025.
3. The above unaudited financial results have been reviewed by the Statutory Auditors as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. These unaudited financial results will be made available on Company's website viz. www.kritikawires.com and The National Stock Exchange India Limited viz. www.nseindia.com.
5. Since the company's business activity primarily falls within a single business segment i.e. manufacturing, exporting and supplying of Industrial steel wires and galvanized wires, the disclosure requirement of Indian Accounting Standard (Ind AS 108) 'Operating Segments' is not applicable to the Company.
6. The provision for disputed entry tax liability has been made @ 75% for the outstanding tax amounting to Rs.250.07 lakh for the year 2013-14 to 2017-18 under The West Bengal Sales Tax (Settlement of Dispute) (Amendment) Act, 2025.
7. The figures for the previous periods'/years' have been rearranged wherever necessary.

For and on behalf of Board of Directors

Hanuman Prasad Agarwal

Hanuman Prasad Agarwal
(Managing Director)
(DIN:00654218)

Phone No. +91-33-40037817

Place : Kolkata

Dated : 04.11.2025

