



# NUTRICIRCLE LIMITED

CIN NO.18100TG1993PLC015901

Regd. Off. : 5-8-272, Flat No. 201. Ayesha Residency, Opp. City Convention Centre,  
Public Garden Road, Nampally, Hyderabad-500 001 (Telangana) INDIA  
Phone : 9030528805, Email : nutricirclelimited@gmail.com, Web Site : nutricircle.biz

Statement of Audited Financial Results for the Quarter and Year Ended 31.03.2025						
All amounts are in Lakhs unless or otherwise specified						
SL No	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (UnAudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
	<b>Income:</b>					
1	a) Revenue From Operations	124.56	145.92	-	270.48	283.65
	b) Other Income	0.40	0.16	0.25	0.56	1.88
	<b>Total Income (a+b)</b>	<b>124.96</b>	<b>146.08</b>	<b>0.25</b>	<b>271.04</b>	<b>285.53</b>
	<b>Expenses:</b>					
	a) Cost of Materials consumed	2.96	134.90	4.63	141.66	279.21
2	(b) Changes in inventories of Finished Goods, Work in Progress and Stock In trade	19.00	-	-	18.91	-
	c) Employee Benefits Expense	3.92	3.30	3.98	15.13	14.11
	d) Finance costs	-	-	0.10	-	-
	e) Depreciation & Amortisation Expense	0.04	0.05	0.04	0.15	0.16
	f) Other Expenses	20.82	18.47	43.14	83.10	116.84
	<b>Total Expenses (a+b+c+d+e)</b>	<b>46.73</b>	<b>156.73</b>	<b>51.89</b>	<b>258.94</b>	<b>410.32</b>
3	<b>Profit/(Loss) Before Exceptional items and Tax (1-2)</b>	<b>78.23</b>	<b>(10.66)</b>	<b>(51.65)</b>	<b>12.09</b>	<b>(124.80)</b>
4	<b>Exceptional Items</b>	-	-	-	-	-
5	<b>Profit/(Loss) Before Tax (3-4)</b>	<b>78.23</b>	<b>(10.66)</b>	<b>(51.65)</b>	<b>12.09</b>	<b>(124.80)</b>
6	<b>Tax Expenses</b>					
	Current Tax	-	-	-	-	-
	Deferred Tax Expense	-	-	-	-	-
	MAT Credit	-	-	-	-	0.43
7	<b>Profit/(Loss) after tax for the Period/Year (5-6)</b>	<b>78.23</b>	<b>(10.66)</b>	<b>(51.65)</b>	<b>12.09</b>	<b>(125.23)</b>
	<b>Other comprehensive income (OCI)</b>					
	(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Tax on items that will not be reclassified to profit or loss	-	-	-	-	-
	(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
8	<b>Total Other Comprehensive income</b>	-	-	-	-	-
9	<b>Total Comprehensive income for the period (7+8)</b>	<b>78.23</b>	<b>(10.66)</b>	<b>(51.65)</b>	<b>12.09</b>	<b>(125.23)</b>
	<b>Paid Up Equity Share Capital (Face Value of Rs.,10/- each)</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>27.18</b>	<b>1,000.00</b>	<b>27.18</b>
	<b>Reserves Excluding Revaluation Reserves</b>				<b>(420.19)</b>	<b>(459.79)</b>
	<b>Earnings Per Equity share (Not Annualised)</b>					
	(1) Basic	0.78	(0.34)	(19.00)	0.36	(46.07)
	(2) Diluted	0.78	(0.34)	(19.00)	0.36	(46.07)

Continued on page 2



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## ASSETS AND LIABILITIES STATEMENT

(All amounts are in Lakhs unless otherwise stated)

Particulars	As at 31.03.2025	As at 31.03.2024
<b>I ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	0.98	0.08
(b) Right of Use Asset	-	-
(c) Capital work in progress	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Product under Development	-	-
(g) Financial Assets	-	-
(i) Investments	-	-
(ii) Loans and advances	0.50	0.50
(iii) Other Financial Assets	-	-
(h) Deferred tax Asset (Net)	0.11	0.11
<b>Total Non-Current Assets</b>	<b>1.59</b>	<b>0.69</b>
<b>Current Assets</b>		
(a) Inventories	0.78	19.68
(b) Financial Assets		
i) Trade Receivables	17.90	25.40
ii) Cash and cash equivalents	138.80	2.12
iii) Bank Balance other than (ii) above	-	-
iv) Loan	60.35	50.00
iv) Other Financial Assets	0.30	10.09
(c) Current Tax Assets (net)	-	-
(d) Other current assets	452.07	39.11
<b>Total Current Assets</b>	<b>670.20</b>	<b>146.41</b>
<b>Total Assets</b>	<b>671.79</b>	<b>147.11</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Share Capital	1,000.00	27.18
(b) Other Equity	-420.19	-459.79
<b>Total Equity</b>	<b>579.81</b>	<b>-432.61</b>
<b>Liabilities</b>		
<b>Non - current liabilities:</b>		
<b>(a) Financial Liabilities</b>		
i) Borrowings	80.43	545.84
ii) Other Financial Liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax Liabilities (Net)	-	-
(d) Lease Liabilities	-	-
(e) Other non-Current liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>80.43</b>	<b>545.84</b>
<b>Current liabilities</b>		
<b>(a) Financial Liabilities</b>		
(i) Borrowings	-	-
(ii) Trade payables		
(a) Total Outstanding dues of Micro and Small Enterprises	-	-
(b) Total Outstanding dues other than Micro and Small Enterprises	9.56	31.29
(b) Lease Liabilities	-	-
(c) Other financial liabilities	-	-
(d) Provisions	-	-
(e) Other Current Liabilities	2.00	2.59
<b>Total Current liabilities</b>	<b>11.56</b>	<b>33.87</b>
<b>Total Equity and Liabilities</b>	<b>671.79</b>	<b>147.11</b>
Material accounting policies		

Continued on page 3





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Statement of Cash flow for the Year Ended 31.03.2025		
Particulars	(All amounts are in Lakhs unless otherwise stated)	
	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
<b>A. Cash Flows From Operating Activities:</b>		
Net profit before taxation, and Exceptional items		
Adjusted for :		
Interest debited to P&L A/c	12.09	(124.80)
Depreciation and amortization expense	-	-
Operating profits before working capital changes	0.15	0.16
<b>Changes in current assets and liabilities</b>		
Decrease/(Increase) in Inventories	12.24	(124.64)
Decrease/(Increase) Trade Receivables	18.91	(19.68)
Decrease/(Increase) in Other Current assets and Financial Assets	7.50	43.19
Decrease/(Increase) in Long term Loans and Advances	(403.17)	9.53
Decrease/(Increase) in Trade Payables	-	1.00
Decrease/(Increase) in Provisions	(21.72)	(41.70)
Decrease/(Increase) in Other Current Liabilities	-	-
<b>Cash generated from operations</b>	(0.59)	0.72
<b>Income tax paid</b>	(386.84)	(131.59)
<b>Net cash generated from operating activities</b>	(386.84)	(131.59)
<b>B. Cash Flows From Investing Activities:</b>		
Payment for Purchase of Property, Plant& Equipment capital work in Progress	-1.04	-
Proceeds from Investments	-	-
Interest Received on Fixed Depoist	-	-
<b>Net cash used in investing activities</b>	-1.04	-
<b>C. Cash Flows From Financing Activities:</b>		
Reciept/( Repayment) of Borrowings	104.92	154.05
Amount received towars issue of shares	402.49	
Amount received towards share warrants	27.50	
Interest paid on Loans and others	-	-
<b>Net cash used in financing activities</b>	534.91	154.05
<b>D. Net increase / (decrease) in cash and cash equivalents</b>	147.03	22.46
<b>E. Cash and cash equivalents at the beginning of the year</b>	26.37	3.91
<b>F. Cash and cash equivalents at the end of the year</b>	173.40	26.37
<b>Cash &amp; Cash Equivalents comprise:</b>		
Cash in Hand		
Balance with Banks in Current A/c	0.23	0.69
<b>Total Cash &amp; Cash Equivalents :</b>	138.57	1.43
	138.80	2.12

a) The above cash flow statements has been prepared under the "Indirect Method" as set out in the Indian Accounting standard (INDAS -7) Statement of cash flows.

Continued on page 4



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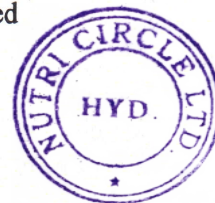
## Notes:-

1. The above statement of Audited Financial Results of the company for the Quarter and Financial Year end March 31, 2025 has been Reviewed by the Audit Committee, and, thereafter approved by Board of directors at its meeting held on 26th May, 2025.
2. The above statement of financial Results are prepared in accordance with the Indian Accounting Standards (Ind- AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
3. The Company's Chief Operating Decision Maker (CODM) review the Operations of the Company as a single reportable segment. Hence, segmental reporting as per IND AS-108 is not made.
4. The Ind- AS financial results are reviewed by the statutory auditors of the company as per Regulation 33 SEBI (Listing obligations and disclosure) Regulations, 2015.
5. The Board of Directors of the company has approved for the issue of equity shares on Preferential basis vide Board Resolution dated 22nd August 2024 for an amount not exceeding Rs.9.73 Crores. Pursuant to the approval of the members at their meeting held on 25th September, 2024 and BSE In principle approval bearing no. LOD/PREF/TT/FIP/1421/2024-25 for the same has been received on 2nd December 2024 from BSE Limited. Subsequently 97,28,220 equity shares of face value Rs.10 each were allotted at an issue price of Rs.10 per share aggregating to Rs.9.73 Crores on 5th December 2024. and also Issued 11,00,000 share Warrants convertible in to Equity Shares with Face Value of Rs.10 Each.
6. The Statement includes the Results for the Quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and year to date figures up to third quarter of the current financial year

Date:26.05.25  
Place: Hyderabad

for Nutricircle Limited

Hitesh M Patel  
Managing Director  
DIN:02080625





**Independent Auditor's Report on Audited Annual Financial Results of NUTRICIRCLE LIMITED (pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To**  
**The Board of Directors**  
**NUTRICIRCLE LIMITED**

**Report on the audit of Financial Results**

We have audited the accompanying statement of quarterly financial results of **NUTRICIRCLE LIMITED** ('the company') for the quarter and Year ended March 31, 2025 ('the statement') attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (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 these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India (Comprising of the net profit/loss and other comprehensive income) and other financial information of the company for the quarter and Year Ended March 31, 2025.

**Basis for Qualified Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, 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.





During the course of our audit, we noted that an unsecured loan of ₹50 lakhs is outstanding from Mr. K. Veersham to Nutricircle Limited. However, the Company has not provided a balance confirmation or alternative evidence in respect of this loan. In the absence of such confirmation or supporting documentation, we were unable to verify the completeness and accuracy of the said loan balance.

Accordingly, we were unable to obtain sufficient appropriate audit evidence regarding this matter, which has led to a limitation in the scope of our audit and forms the basis for our qualified opinion.

Our conclusion on the financial statements is qualified in respect of the above matter

### **Management's Responsibilities for the Financial Results**

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 financial results 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 Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results for the quarter and year ended 31<sup>st</sup> March, 2025.**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's





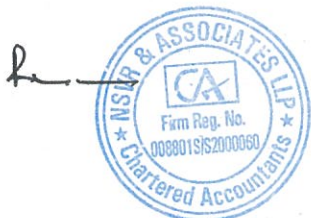
report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis 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 financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the company to express an opinion on the Financial Results.

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 Listing Regulations.

Our statement is not modified in respect of the above matter.

For NSVR & Associates LLP.,  
Chartered Accountants  
Firm Registration Number:008801S/S200060

  
(R. Srinivasu)  
Partner  
Membership No.224033



UDIN: **25224033BMHXT08217**

Place: Hyderabad  
Date: May 26,2025.