



Nikhil Doshi, B. Com (Hons.), ACA

INDEPENDENT AUDITOR'S REPORT

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

TO THE BOARD OF DIRECTORS OF KIRTI SEEDS BIOTECH LIMITED

We have audited the quarterly financial results of **Kirti Seeds Biotech Limited** ('the Company') for the quarter ended 31st March, 2022 and the Standalone financial results for the year ended 31st March, 2022, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that figures for the quarter ended 31st March 2022 and the corresponding quarter ended in the previous year as reported in these financial results are balancing figure between audited figures in respect of full financial year and the published year to date figures up to the end of third quarter of relevant financial year. Also, the figures up to the end of third quarter ended for the current year and previous financial year had only been reviewed and not subject to audit.

The audited annual financial statements as at and for the year ended 31st March, 2022, and the relevant requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these financial results based on our audit of standalone financial statement which have been prepared in accordance with the recognition and measurement principal laid down in Companies (Indian Accounting Standards) Rules 2015 as per Section 133 of Companies Act 2013 and other accounting principles generally accepted in India and compliance with regulation 33 of listing regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results:

- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
- give a true and fair view of the standalone net profit and other financial information in conformity with the accounting principles generally accepted in India for the quarter ended 31st March, 2022 as well as for the year ended 31st March, 2022.

For Sarda Soni Associates LLP
Chartered Accountants
FRN: 117235W

Nikhil Doshi

Nikhil Doshi
(Partner)

Membership No.: 311788
UDIN: 22311788AJVYHS7643



Place: Kolkata

Date: 30th May, 2022



KIRTI SEEDS BIOTECH LIMITED

SADDANI BUILDING, SADAR BAZAR, RAIPUR - 492001 (C.G.), PHONE : 0771-2228740

Date : 30th May, 2022

To,
The Calcutta Stock Exchange Limited
7, Lyons Range, Dalhousie
Kolkata – 700001

Company Code: 21089

Dear Sir/Madam,

Sub: Declaration with respect to Audit Report with unmodified opinion to the Annual Audited (Standalone) Financial Results for the financial year ended March 31, 2022

Pursuant to the second proviso to the Regulation 33(3) (d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby confirm that M/s. Sarda Soni Associates LLP, Chartered Accountants, Kolkata (FRN: 117235W) having Membership No. 311788, Statutory Auditors of the Company have not expressed any modified opinion(s) on the annual audited (Standalone) Financial Results of M/s. Kirti Seeds Bio Tech Limited for the financial year ended on 31st March, 2022.

Kindly take the above information on record.

Thanking you,
For Kirti Seeds Bio Tech Limited

Dipika Bhutra

Dipika Bhutra
Company Secretary & Compliance Officer
Mem.No. – A48845



KIRTI SEEDS BIOTECH LIMITED

SADDANI BUILDING, SADAR BAZAR, RAIPUR - 492001 (C.G.), PHONE : 0771-2228740

Date : 30th May, 2022

To,
The Calcutta Stock Exchange Limited
7, Lyons Range, Dalhousie
Kolkata - 700001

Company Code: 21089

Sub: : Outcome of Board Meeting pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations")

Dear Sir/ Madam,

Audited (Standalone) Financial Results along with Auditor's Report thereon for the quarter and financial year ended March 31, 2022

In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "SEBI Listing Regulations"), the Audited (Standalone) Financial Results of M/s. Kirti Seeds Bio Tech Limited (the "Company") for the quarter and financial year ended March 31, 2022 were approved at the meeting of the Board of Directors held today, i.e., May 30, 2022, which commenced at 1:00 P.M. (IST) and concluded at 3.00 P.M. (IST) (the "Meeting"). In this regard, we enclose herewith the aforesaid Results in the prescribed format alongwith the Auditor's Report containing unmodified opinion as received from the Statutory Auditors of the Company and a declaration with respect to the Audit Report with unmodified opinion on the aforesaid Results.

However the aforesaid Audited Financial Results are available on the Company's website www.ksbl.in.

Kindly take the above information on record.

Thanking you,
For Kirti Seeds Bio Tech Limited

Dipika Bhutra

Dipika Bhutra
Company Secretary & Compliance Officer
Mem.No. - A48845

KIRTI SEEDS BIOTECH LIMITED

(CIN: L01122CT1982PLC001890) Regd. Office : Saddani Building, Sadar Bazar, Raipur-492001 (CG)

Phone No. 0771-2228740, Fax: 0771-2228740

E.mail : kirtiseeds@gmail.com Website : www.ksbl.in

Annexure I to Clause 41

AUDITED FINANCIAL RESULTS FOR THREE MONTHS ENDED 31ST MARCH, 2022

(Rs. in Lakhs)

SL NO.	Particulars	3 month ended	3 month ended	9 month ended	Accounting Year Ended	Accounting Year Ended
		31.03.2022	31.03.2021	31.12.2021	31.03.2022	31.03.2021
		Unaudited	Unaudited	Unaudited	Audited	Audited
		-	-	-	-	-
1	(a) Net Sales/Income from Operations	0.00	0.00	0.00	0.00	0.00
	(b) Other Operating Income	4.80	0.00	13.49	18.29 ✓	12.50
	Total	4.80	0.00	13.49	18.29 ✓	12.50
2	Expenditure					
	a) Changes in stock in trade	0.00	-12.60	0.00	0.00	-12.60
	b) Consumption of raw materials	0.00	0.00	0.00	0.00	0.00
	c) Purchase of traded goods	0.00	12.60	0.00	0.00	12.60
	d) Employees cost	0.94	2.02	1.96	2.90 ✓	3.82
	e) Depreciation	0.00	0.00	0.00	0.00	0.00
	f) Other Expenditure	0.42	-0.23	1.60	2.02 ✓	2.19
	g) F & O Transactions	0.00	0.00	0.00	0.00	0.00
	h) Total	1.36	1.79	3.56	4.92 ✓	6.01
	(Any item exceeding 10% of the total expenditure to be shown separately)					
3	Profit from Operations before Other Income, Interest and Exceptional Items (1-2)	3.44	-1.79	9.93	13.37 ✓	6.49
4	Other Income	0.94	0.79	3.62	4.56 ✓	2.45
5	Profit before Interest and Exceptional Items (3+4)	4.38	-1.00	13.55	17.93 ✓	8.94
6	Interest	0.00	0.00	0.00	0.00	0.00
7	Profit after interest but before Exceptional Items (5-6)	4.38	-1.00	13.55	17.93 ✓	8.94
8	Exceptional Items	0.00	0.00	0.00	0.00	0.00
9	Profit (+)/Loss (-) from Ordinary Activities before tax (7+8)	4.38	-1.00	13.55	17.93 ✓	8.94
10	Tax Expense	3.94	1.70	0.00	3.94 ✓	1.70
11	Net Profit (+)/Loss (-) from Ordinary Activities after tax (9-10)	0.44	-2.70	13.55	13.99	7.24
12	Extraordinary Items (net of tax expense Rs. -----)	0.00	0.00	0.00	0.00	0.00
13	Net Profit (+)/Loss (-) for the period (11-12)	0.44	-2.70	13.55	13.99 ✓	7.24
14	Paid-up equity share capital (Face Value of the Share shall be indicated)	472.10	472.10	472.10	472.10	472.10
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	880.77	866.77
16	Earnings Per Share (EPS)					
	a) Basic and Diluted EPS before Extraordinary Items for the period, for the year to date and for the previous year (not to be annualized)	0.00	-0.01	0.03	0.03	0.02

	b) Basic and diluted EPS after Extra-ordinary items for the period, for the year (not to be annualized)	0.00	-0.01	0.03	0.03	0.02
17	Public Shareholding					
	- Number of shares	3773200	3773200	3773200	3773200	3773200
	- Percentage of Shares	79.92%	79.92%	79.92%	79.92%	79.92%
18	Promoters and promoter group Shareholding **					
	a. Pledged/Encumbered					
	- Number of shares	0.00	0.00	0.00	0.00	0.00
	- Percentage of Shares (as a% of the total shareholding of promoter and promoter group)	0.00	0.00	0.00	0.00	0.00
	- Percentage of shares (as a% of the total share capital of the company)	0.00	0.00	0.00	0.00	0.00
	b. Non-encumbered					
	- Number of shares	947800	947800	947800	947800	947800
	- Percentage of Shares (as a% of the total shareholding of promoter and promoter group)					
	- Percentage of Shares (as a% of the total share capital of the company)	100%	100%	100%	100%	100%
		20.08%	20.08%	20.08%	20.08%	20.08%

Notes:-

- The above results as reviewed by the Audit Committee were taken on record by the Board of Director's in their meeting held on 30th May, 2022
- Previous periods figure have been Re-arranged/Regrouped/Re-classified wherever considered necessary.
- Status of Investors Complaints :

Pending as on 01.01.2022	Received	Resolved	Pending as on 31.03.2022
NIL	NIL	NIL	NIL

Place: RAIPUR (C.G)

Date: 30.05.2022

For KIRTI SEEDS BIOTECH LTD.



Director
SANTANU CHATTERJEE
DIN: 00138006