



Date: 15/07/2025

To,  
The Manager,  
Listing Department,  
Bombay Stock Exchange (BSE)  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400001.  
Scrip Code: 524764

**Subject: Outcome of Board Meeting held on July 15,2025**

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of Nutraplus India Limited ('the Company') at its meeting held today, i.e., July 15, 2025, has approved the Unaudited Standalone Financial Results with the Limited Review Report for the quarter ended March 31, 2025.

The aforesaid Financial Results and Reports are enclosed herewith.

The meeting of the Board of Directors commenced at 5.00 p.m. and concluded at 6.00p.m.

This is for your information and records.

Yours Faithfully

For Nutraplus India Limited

MUKESH  
DHIRUBH  
AINAIK

Digitally signed  
by MUKESH  
DHIRUBH AINAIK  
Date: 2025.07.20  
17:19:21 +05'30'



Mukesh Naik  
Managing Director  
DIN: 00412896

**NUTRAPLUS INDIA LIMITED**  
 N-93 MIDC TARAPOUR, BOISAR, DIST. PALGHAR, MAHARASHTRA  
**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025**

(Rs. In lacs)

S.No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31st March, 2025	31st December, 2024	31st March, 2024	31st March, 2024	31st March, 2025
	<b>INCOME</b>					
	Revenue from operations	-	-	-	0.10	-
	Other Income	-	-	-	-	-
	<b>Total Income</b>	-	-	-	<b>0.10</b>	-
	<b>EXPENDITURE</b>					
	Cost of Materials Consumed	-	-	-	-	-
	Changes in Inventories of Finished Goods & Work-in Progress	-	-	-	-	-
	Employee Benefits Expense	0.24	0.36	0.51	1.71	1.56
	Finance Costs	(1.47)	0.00	-	0.07	0.04
	Depreciation and Amortization	-	-	-	-	-
	Other Expenses	3.37	0.71	1.56	4.48	3.41
	<b>Total Expenditure</b>	<b>2.14</b>	<b>1.07</b>	<b>2.07</b>	<b>6.26</b>	<b>5.01</b>
	Profit/(Loss) from operations before Exceptional & Extra Ordinary Items (1-2)	(2.14)	-	(2.07)	(6.16)	(5.01)
	Exceptional Items	-	-1.07	-	-	-
	Profit from Ordinary Activities Before Tax (3-4)	(2.14)	-	(2.07)	(6.16)	(5.01)
	<b>Tax Expenses</b>					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	Mat Credit Entitlement	-	-	-	-	-
	<b>Profit/(Loss) from ordinary activities after tax (5-6)</b>	<b>(2.14)</b>	<b>(1.07)</b>	<b>(2.07)</b>	<b>(6.16)</b>	<b>(5.01)</b>
	Extraordinary Items (Net of Tax Expenses)	-	-	-	-	-
	<b>Net Profit/(Loss) for the period (7-8)</b>	<b>(2.14)</b>	<b>(1.07)</b>	<b>(2.07)</b>	<b>(6.16)</b>	<b>(5.01)</b>
	<b>Other Comprehensive Income</b>					
	Items that will not be reclassified to Statement of Profit and Loss	-	-	-	-	-
	Remeasurements of net defined benefit plans	-	-	-	-	-
	<b>Total Comprehensive income for the year (9+10)</b>	<b>(2.14)</b>	<b>(1.07)</b>	<b>(2.07)</b>	<b>(6.16)</b>	<b>(5.01)</b>
	<b>Earnings per equity share of face value of Rs. 5/- each</b>					
	Basic and Diluted (in Rs.)	(0.01)	(0.00)	(0.01)	(0.05)	(0.01)

**Statement of Assets & Liabilities as on 31st March, 2023**

( In Rs.Lacs)

Particulars	As at	As at
	31st March, 2025	31st March, 2024
<b>ASSETS</b>		
<b>Non-Current assets</b>		
(a) Property, plant & equipment	-	-
(b) Capital Work-in-Progress	-	-
(c) Financial Assets		
Investments	0.02	0.02
(d) Other Non-current assets	-	-
<b>Total Non-Current assets</b>	<b>0.02</b>	<b>0.02</b>
<b>Current assets</b>		
(a) Investments	15.00	15.00
(b) Inventories	-	-
(c) Financial Assets		
Trade receivables	33.54	42.91
Cash and cash equivalents	6.80	6.54
(d) Other Current assets	460.87	460.99
<b>Total Current assets</b>	<b>516.21</b>	<b>525.44</b>
<b>Total Assets</b>	<b>516.23</b>	<b>525.46</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,704.55	1,704.55
(b) Other Equity	(2,239.57)	(2,234.56)
<b>Total Equity</b>	<b>(535.01)</b>	<b>(530.00)</b>
<b>Liabilities</b>		
<b>Non-Current liabilities</b>		
Financial Liabilities		
(i) Borrowings	178.54	178.42
(ii) Deferred Tax Liabilities(Net)	-	-
<b>Total non-current liabilities</b>	<b>178.54</b>	<b>178.42</b>
<b>Current Liabilities</b>		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	853.55	857.91
(iii) Other Financial Liabilities	-	-
(iv) Other Current liabilities	9.61	9.61
(v) Provisions	4.51	4.49
(vi) Current tax liabilities	5.03	5.03
<b>Total current liabilities</b>	<b>872.70</b>	<b>877.04</b>
<b>Total Equity and Liabilities</b>	<b>516.23</b>	<b>525.46</b>

Notes:

The Unaudited standalone financial results of the Company have been prepared in accordance with Indian Accounting Standard (IND AS) prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.

The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on May, 2025. Limited Review of the same has been carried out by the Statutory Auditors of the Company in term of Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations 2015.

The figures for the corresponding periods have been regrouped / rearranged wherever necessary for comparison purpose.

The Company's operations fall under a single segment i.e. Active Pharmaceutical Ingredient (API)

The above results of the Company are also available on the Company's website i.e. [www.nutraplusindia.com](http://www.nutraplusindia.com) as well as on the website of BSE i.e. [www.bseindia.com](http://www.bseindia.com)

For & on behalf of the Board



*(Signature)*

Manish D. Naik  
 Managing Director  
 DIN No. : 00412696

Place: Mumbai  
 Date: 15th July, 2025

**RAMAN S. SHAH & ASSOCIATES  
CHARTERED ACCOUNTANTS**

CA Raman S. Shah, B.Com ,F.C.A.  
CA Santosh A. Sankhe, B.Com ,F.C.A.  
CA Bharat C. Bhandari, B.Com ,F.C.A.



**Independent Auditors' Report on Audit of Standalone Financial Results**

To,  
The Board of Directors,  
NUTRAPLUS INDIA LIMITED  
326-A, Pioneer Eyelets Mfg. Co. Ltd.  
Subhash Road Jogeshwari (East),  
Mumbai, 400060

**Report on the Audit of the Standalone Financial Results**

**Qualified Opinion**

We have audited the accompanying standalone financial results of NUTRAPLUS INDIA LIMITED ("the Company") for the quarter and year ended 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the matter described in the Basis for Qualified Opinion section below, the standalone financial results:

1. are not presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
2. do give 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 loss and total other comprehensive income and other financial information of the Company for the quarter and year ended 31 March 2025.

**Basis for Qualified Opinion**

*The Company has not complied with the listing requirements under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, specifically in relation to the submission of its limited review report and quarterly financial results within the prescribed timelines. Such non-compliance is considered material in the context of timely and reliable financial reporting for listed entities.*

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's

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**Branch Office:-**

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- 2) 118-121, 1st Floor, "Harmony Plaza", Tarapur Road, Boisar, 401501



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CA Santosh A. Sankhe, B.Com ,F.C.A.  
CA Bharat C. Bhandari, B.Com ,F.C.A.



Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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

These standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors is responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the Company's assets 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 the 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and 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 Management or 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 is also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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

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- Identify and assess the risks of material misstatement of the standalone 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 management and 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 standalone 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 standalone financial results of the Company to express an opinion on the financial results.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) 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 standalone financial statements.

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.

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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.

For RAMAN S. SHAH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Registration No.: 119891W

*Bhandari*

CA BHARAT C. BHANDARI  
Partner  
Membership No :- 106122  
Place : Mumbai  
Date : July 15, 2025  
UDIN: 25106122BMHUKQ4014



**Head Office :-** Sam Plaza, 'A' Wing, IIInd Floor, H.K. Irani Road, Dahanu Road (W) 401602

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**NUTRAPLUS INDIA LIMITED**

**STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2025**

Particulars	For the year ended 31 March, 2025	
<b>A. Cash flow from operating activities</b>		
Net Profit / (Loss) before extraordinary items and tax		(5.01)
<b>Adjustments for:</b>		
Depreciation and amortisation		
Loss on sale of car		
Provision for decline in Investment		
Provision for doubtful debt		
Capital Work In progress Written off		
Finance costs	0.04	
Interest income		
Provision for obsolete/impairment of inventory		
Trade Receivable written off		
Dividend income		
Operating profit / (loss) before working capital changes		(4.97)
<b>Changes in working capital:</b>		
<b><u>Adjustments for (increase) / decrease in operating assets:</u></b>		
<i>Inventories written off</i>	-	
Trade receivables	9.37	
Short-term loans and advances		
Other current assets	0.13	
Adjustments for increase / (decrease) in operating liabilities:		
<i>Trade payables</i>	(4.36)	
Other current liabilities	-	
Short-term provisions	0.01	
Current Tax Liabilities	-	
		5.15
		0.18
Cash flow from extraordinary items		
Cash generated from operations		0.18
Net income tax (paid) / refunds/excess provision		-
		0.18
<b>Net cash flow from / (used in) operating activities (A)</b>		<b>0.18</b>
<b>B. Cash flow from investing activities</b>		
Property acquired by Bank under Sarfesia	-	
Purchase of short-term investments	-	
Sale of investment	-	
Interest received	-	
cwip Written off	-	
Dividend received	-	-
Cash flow from extraordinary items	-	
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>-</b>
<b>C. Cash flow from financing activities</b>		
Current year categoring non current Liabilities of borrowings		
Net increase / (decrease) in other Financial Liabilities	<b>0.12</b>	
Current year categoring current Liabilities of borrowings	<b>(0.04)</b>	<b>0.08</b>
Finance cost		
Extraordinary item of loss		
<b>Net cash flow from / (used in) financing activities (C)</b>		<b>0.08</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A)</b>		<b>0.26</b>
Cash and cash equivalents at the beginning of the year		6.54
Cash and cash equivalents at the end of the year		6.80
<b>Net increase / (decrease) in Cash and cash equivalents</b>		<b>0.26</b>

