

Date: 27.10.2025

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 October 25, 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., October 25, 2025 has approved the Unaudited Standalone Financial Results with the Limited Review Report for the quarter ended September 30, 2025.

The aforesaid Financial Results and Reports are enclosed herewith.

The meeting of the Board Of Directors commenced at 3.30 pm and concluded at 6.30 pm.

This is for your information and records.

Yours Faithfully

For Nutraplus India Limited



MUKESH Digitally signed  
by MUKESH  
DHIRUB DHIRUBHAI NAIK  
Date: 2026.10.27  
18:59:41 +0530



**Mukesh Naik**  
Managing Director  
DIN: 00412896

**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 Auditor's Limited review report on unaudited quarterly and half yearly standalone financial results of NUTRAPLUS INDIA LIMITED for the quarter ended on 30<sup>th</sup> September,2025 and year to date from 1st April,2025 to 30<sup>th</sup> September,2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations) Regulations, 2015, as amended.**

**To,**

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

1. We have reviewed the accompanying statement of unaudited financial results of NUTRAPLUS INDIA LIMITED ("the Company") for the quarter ended on 30<sup>th</sup> September,2025 and year to date from 1st April,2025 to 30<sup>th</sup> September,2025 (the "Statement", being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit, and accordingly, we do not express an audit opinion.
3. **Qualified Limited Review Report**  
Based on our review, *except for the possible effects of the matters as described in the paragraph 4 Basis for Qualified Limited Review Report below*, 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 accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

**Branch Office:-**

- 1)A-102,1st Floor,Inder Darshan Building,Jamli Gali,Borivali(W),Mumbai(W),400092
- 2)118-121,1st Floor,"Harmony Plaza",Tarapur Road,Boisar,401501



**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.



**4. Basis for Qualified Limited Review Report**

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 regarding the submission of its limited review report and quarterly results within the prescribed timelines. Furthermore, certain financial data and information necessary to perform the limited review have not been provided by the Company in a timely manner, leading to significant delays in the preparation and review of the quarterly financial results. Due to these issues, our ability to perform a comprehensive review as required under the relevant standards and regulations has been significantly impaired.

**5. Emphasis of Matter**

We draw attention to **Note 5 of the Statement**, which describes the company lost all its property, plant and equipments under SARFEASI Act, 2002 as the company was declared Non Performing Assets in FY-2019-20 and owing to the COVID-19, the bank's procedure for auction was delayed. Further the delay in submission of the financial results for the quarter ended on 30<sup>th</sup> September, 2025 and year to date from 1st April, 2025 to 30<sup>th</sup> September, 2025 due to the non-compliance with listing requirements and non-submission of information required for limited review on time. Our opinion is not modified in respect of this matter.

**6. Other Matters**

The statement includes the financial results for the quarter ended on 30<sup>th</sup> September, 2025 and year to date from 1st April, 2025 to 30<sup>th</sup> September, 2025, which is part of the required quarterly financial disclosure, and there has been a delay in submitting these results in accordance with the prescribed listing agreement rules. Our conclusion is not modified in respect of this matter.

For RAMAN S. SHAH & ASSOCIATES  
CHARTERED ACCOUNTANTS

Firm Registration No.: 119891W

BHARATKUMAR  
CHHIBUBHAI  
BHANDARI

Digitally signed by  
BHARATKUMAR CHHIBUBHAI  
BHANDARI  
Date: 2025.10.25 23:54:28  
+05'30'



CA BHARAT C. BHANDARI

Partner

Membership No :- 106122

Place : Mumbai

Date : 25<sup>th</sup> October, 2025

UDIN: 25106122BMHUPR4260

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

**Branch Office:-**

1) A-102, Ist Floor, Inder Darshan Building, Jamli Gali, Borivali (W), Mumbai (W), 400092

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

**NUTRAPLUS INDIA LIMITED**  
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th September, 2025

Sr. No.	Particulars	(Rs In Lacs, except per share data)					
		Quarter Ended (Unaudited)			Nine Months Ended (Unaudited)		Year Ended (Audited)
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
1	<b>Income</b>						
(a)	Revenue from Operations (Net of Taxes)						
(b)	Other Income						
	<b>Total Income</b>	9.67					
		<b>9.67</b>			9.67		
2	<b>Expenses</b>						
(a)	Cost of Material Consumed						
(b)	Changes in inventories of finished goods & work in progress						
(c)	Employee Benefit Expenses						
(d)	Finance Cost	0.36					
(e)	Depreciation and Amortisation Expenses	0.03	0.36	0.36	0.72	0.72	1.56
(f)	Other Expenditure		0.02	0.02	0.05	0.02	0.04
	<b>Total Expenditures</b>	45.14	0.28	0.09	45.41	0.12	3.41
	<b>Profit/(Loss) from Operations before Exceptional &amp; Extra Ordinary Items &amp; Tax (1-2)</b>	<b>(35.86)</b>	<b>(0.68)</b>	<b>(0.47)</b>	<b>(36.51)</b>	<b>(0.86)</b>	<b>(5.01)</b>
4	Exceptional Items						
	<b>Profit from Ordinary Activities Before Tax (3-4)</b>	<b>(35.86)</b>	<b>(0.68)</b>	<b>(0.47)</b>	<b>(36.51)</b>	<b>(0.86)</b>	<b>(5.01)</b>
5	<b>Tax Expense</b>						
(a)	Current Year	(35.86)	(0.68)	(0.47)	(36.51)	(0.86)	(5.01)
(b)	Deferred Tax						
(c)	MAT Credit Entitlement						
	<b>Total Tax</b>	-	-	-	-	-	-
7	<b>Net Profit/(Loss) from Ordinary Activities after Tax (5-6)</b>	-	-	-	-	-	-
8	Extraordinary Items (Net of Tax Expenses)	(35.86)	(0.68)	(0.47)	(36.51)	(0.86)	(5.01)
9	<b>Net Profit/(Loss) for the period (7-8)</b>	<b>(35.86)</b>	<b>(0.68)</b>	<b>(0.47)</b>	<b>(36.51)</b>	<b>(0.86)</b>	<b>(5.01)</b>
10	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to Profit & Loss						
	Remeasurements of net defined benefits plans (Net of Tax)						
	<b>Total Comprehensive Income (8+10)</b>	<b>(35.86)</b>	<b>(0.68)</b>	<b>(0.47)</b>	<b>(36.51)</b>	<b>(0.86)</b>	<b>(5.01)</b>
11	<b>Earning Per equity Share of face value of Rs.5/- each</b>						
	Basic & Diluted	(0.11)	(0.00)	(0.00)	(0.11)	(0.00)	(0.01)

**Statement of Assets & Liabilities as on 30 th Sept, 2025**

Particulars	( In Rs.Lacs)	
	As at 30th Sept, 2025	As at 31st March, 2025
<b>ASSETS</b>		
<b>Non-Current assets</b>		
(a) Property, plant & equipment		
(b) Capital Work-in-Progress		
(c) Financial Assets		
Investments		
(e) Other Non-current assets	0.02	0.02
<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		
(i) Trade receivables	33.54	33.54
(ii) Cash and cash equivalents	6.41	6.80
(d) Other Current assets	444.79	460.86
<b>Total Current assets</b>	<b>499.74</b>	<b>516.20</b>
<b>Total Assets</b>	<b>499.76</b>	<b>516.22</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,704.55	1,704.55
(b) Other Equity	-2,276.07	-2,239.57
<b>Total Equity</b>	<b>-571.52</b>	<b>-535.02</b>
<b>Liabilities</b>		
<b>Non-Current liabilities</b>		
Financial Liabilities		
(i) Borrowings	222.74	178.54
(ii) Deferred Tax Liabilities(Net)		
<b>Total non-current liabilities</b>	<b>222.74</b>	<b>178.54</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables	845.17	853.55
(iii) Other Financial Liabilities		
(b) Other Current liabilities	0.02	9.61
(C) Provisions	2.96	4.51
(d) Current tax liabilities	0.38	5.03
<b>Total current liabilities</b>	<b>848.53</b>	<b>872.70</b>
<b>Total Equity and Liabilities</b>	<b>499.76</b>	<b>516.22</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 25th October, 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.nutrapiusindia.in](http://www.nutrapiusindia.in) as well as on the website of BSE [www.bseindia.com](http://www.bseindia.com) For & on behalf of the Board

Place: Mumbai  
25.10.2025



*Mukesh D. Naik*

Mukesh D. Naik  
Managing Director  
DIN No. : 00412896

**NUTRAPLUS INDIA LIMITED**

**STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2025**

Particulars	For the half year ended 30 September, 2025	
<b>A. Cash flow from operating activities</b>		
Net Profit / (Loss) before extraordinary items and tax		(36.51)
<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	0.05	
Interest income		
Provision for obsolete/impairment of inventory		
Trade Receivable written off		
Dividend income		
Operating profit / (loss) before working capital changes		(36.46)
<b>Changes in working capital:</b>		
<b><u>Adjustments for (increase) / decrease in operating assets:</u></b>		
<i>Inventories written off</i>	-	
Trade receivables	-	
Short-term loans and advances		
Other current assets	16.08	
Adjustments for increase / (decrease) in operating liabilities:		
<i>Trade payables</i>	(8.38)	
Other current liabilities	(9.59)	
Short-term provisions	(6.20)	
Current Tax Liabilities	-	
		(8.09)
		(44.55)
Cash flow from extraordinary items		
Cash generated from operations		(44.55)
Net income tax (paid) / refunds/excess provision		-
		(44.55)
<b>Net cash flow from / (used in) operating activities (A)</b>		<b>(44.55)</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>C. Cash flow from financing activities</b>		
Current year categoring non current Liabilities of borrowings to current		
Net increase / (decrease) in other Financial Liabilities	44.21	
Current year categoring current Liabilities of borrowings represents term	(0.05)	44.16
Finance cost		
Extraordinary item of loss		
<b>Net cash flow from / (used in) financing activities (C)</b>		<b>44.16</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>(0.39)</b>
Cash and cash equivalents at the beginning of the year		6.80
Cash and cash equivalents at the end of the year		6.41
<b>Net increase / (decrease) in Cash and cash equivalents</b>		<b>(0.39)</b>