KKV AGRO POWERS LIMITED

Regd.office: Vivaaga Building,#637,Oppanakara Street, Coimbatore - 641 001
Phone : 0422 - 6800000, Moblie : 9626656888,7418598886
E-mail : cs@kkvagropowers.com Website : www.kkvagropowers.com
CIN : L40108TZ2012PLC018332, PAN : AAECN0204G, GST NO : 33AAECN0204G1Z6

Date: 14.11.2025
Place: Coimbatore

To,

The Manager
Listing Department
The National Stock Exchange of India Limited
Plot No C-1, G Block, Bandra Kurla Complex,
Bandra (East), Mumbai - 400051

Symbol: KKVAPOW

Dear Sir/Madam,

SUBJECT: Declaration of Unaudited Financial Results for the half-year ended 30.09.2025 under Regulation 33 of the SEBI Listing Regulations

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the National Stock Exchange is hereby informed that the half-yearly Unaudited Financial results for the period ended 30.09.2025 was approved by the Board of Directors in their meeting held on **Friday, 14th day of November 2025, at 11:00 A.M.** at the registered office of the Company situated at Vivagaa Building, No. 637, Oppanakara Street, Coimbatore – 641001.

Copy of the Unaudited Financial Results for the half-year ended 30.09.2025 together with the Limited Review Report of the Independent Auditors dated 14.11.2025 is enclosed herewith.

Kindly take the same on your record.

Thanking You
For KKV Agro Powers Limited

CHANDIRAN T K
Digitally signed by CHANDIRAN T K
Date: 2025.11.14 21:06:24 +05'30'

T. K. Chandiran
Managing Director
(DIN: 00031091)

B. THIAGARAJAN & Co.
CHARTERED ACCOUNTANTS

Phone 42122115
42122116

Head Office : Old No 15, New No 24, Yogambal Street, T Nagar, Chennai - 600017, e-mail btandco@gmail.com
GST No 33AADFB9485H1ZA

Limited Review Report on unaudited financial results of KKV Agro Powers Limited for the half-year ended 30 September, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:

To the Board of Directors of KKV Agro Powers Limited

1. We have reviewed the accompanying Statement of unaudited financial results of KKV Agro Powers Limited (hereinafter referred to as "the Company") for the half-year ended 30 September 2025 ("the Statement")

2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). 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 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for 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 would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B. Thiagarajan & Co.,**
Chartered Accountants
FRN: 004371S

B. Thiagarajan
M. No: 018270
Partner

Place: Chennai
Date: November 14, 2025
UDIN: 25018270BMTCTT6475

KKV AGRO POWERS LIMITED
Corporate Identification Number (CIN) : L40108TZ2012PLC018332
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E-mail: cs@kkvagropowers.com, Website : www.kkvagropowers.com

Statement of unaudited financial Results for the half-year ended September 30, 2025

(₹ In Lakhs)

S.No	PARTICULARS	Half year ended			Year ended
		Unaudited	Unaudited	Unaudited	Audited
		30-Sep-25	31-Mar-25	30-Sep-24	31-Mar-25
I	Revenue from operations	34,782.32	52,309.03	43,904.43	96,213.46
II	Other income	0.21	7.24	2.25	9.49
III	**Total Income (I + II)**	**34,782.53**	**52,316.27**	**43,906.68**	**96,222.95**
IV	**Expenses**				
	a) Purchase of Stock-in-Trade	33,729.09	52,267.70	43,064.08	95,331.78
	b) Changes in Inventories	(197.96)	(724.75)	253.67	(471.08)
	c) Power Generation Expenses	141.51	189.85	133.16	323.01
	d) Employee Benefits Expenses	66.41	81.61	61.41	143.02
	e) Finance Costs	34.92	51.33	47.19	98.52
	f) Depreciation and Amortization Expense	90.33	108.66	69.57	178.23
	g) Other Expenses	194.55	193.01	172.45	365.46
	Total expenses	**34,058.84**	**52,167.41**	**43,801.53**	**95,968.94**
V	Profit before tax (III - IV)	723.69	148.86	105.15	254.01
VI	**Tax expense**				
	Current Tax	249.56	81.28	21.19	102.47
	Deferred Tax	7.52	(14.05)	(3.11)	(17.16)
VII	Net Profit for the period (IX - X)	466.61	81.63	87.07	168.70
VIII	Paid-up equity Share Capital (Face Value of the Share - ₹.10/- each)	62.36	56.69	56.69	56.69
IX	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year (Audited)				2,125.50
X	Earnings per share (EPS) - Basic / Diluted	74.40	13.92	14.88	29.28
		Not annualised			

Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14th, 2025.
2. The company operates under Two segments viz. Business of generation & sale of electricity and Trading of Precious Metals.
3. Figures of the previous period/ year have been regrouped/ rearranged whenever necessary to conform to the current period's presentation
4. Earnings per share is not annualised for the Half Year ended 30 September 2025 ,31 March 2025 and 30 September 2024.
5. The Company is listed on the SME platform of the National Stock Exchange (NSE EMERGE). The disclosures as applicable, have been furnished

For KKV Agro Powers Limited

T.K. Chandiran

Managing Director

DIN : 00031091

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Statement of financial position as on 30th September 2025

(₹ In Lakhs)

Particulars	30-Sep-25	31-Mar-25
	Unaudited	Audited
A. EQUITY AND LIABILITIES		
1. Shareholder's Funds		
(a) Share Capital	152.36	146.69
(b) Reserves & Surplus	2,552.56	2,125.50
	2,704.92	**2,272.19**
2.Non-Current Liabilities		
(a) Deferred Tax Liabilities (Net)	485.39	477.87
(b) Long-Term Provisions	4.49	4.49
	489.88	482.36
3.Current Liabilities		
(a) Short-Term Borrowings	852.50	867.50
(b) Trade Payables	1,002.61	583.94
(c) Other Current Liabilities	417.12	352.19
	2,272.22	**1,803.64**
TOTAL - EQUITY AND LIABILITIES	**5,467.02**	**4,558.18**
B. ASSETS		
1. Non current assets		
a) Property, plant and equipment and intangible assets		
(i) Property, plant and equipment	1,954.51	1,974.96
(ii) Intangible assets	0.42	0.76
(iii) Capital work-in-progress	-	68.03
(iv) Biological assets	1.71	1.71
b) Long-term loans and advances	128.48	257.26
	2,085.11	2,302.72
2. Current assets		
a) Inventories	1,838.77	1,640.81
b) Trade receivables	676.68	278.86
c) Cash and cash equivalents	51.02	57.19
d) Bank balance other than cash and cash equivalents	11.27	16.94
e) Short Term loans and advances	51.97	75.17
f) Other current assets	752.21	126.37
g) Current tax assets	-	60.13
	3,381.91	2,255.47
TOTAL - ASSETS	**5,467.02**	**4,558.18**

For KKV Agro Powers Limited

T.K.Chandiran

Managing Director

DIN: 00031091

KKV Agro Powers Limited

Cash Flow Statement for the year ended 30th September, 2025

Rs. In lakhs

Particulars	30th September, 2025	31st March, 2025
A.Cash flows from Operating activities		
Net profit before taxation and extraordinary items	723.69	254.01
Adjustments for:		
Depreciation	90.33	178.23
Interest income	(0.14)	(5.36)
Interest expenses	34.92	92.77
Operating profit before Working Capital changes	848.79	519.64
- (Increase)/decrease in Inventories	(197.96)	(471.08)
- (Increase)/decrease in Trade Receivables	(397.82)	(62.13)
- (Increase)/decrease in Loans and Advances	151.98	(4.35)
- (Increase)/decrease in Other Assets	(625.84)	202.26
- (Decrease)/increase in Trade Payables	418.66	(107.09)
- (Decrease)/increase in Liabilities and Provisions	(4.79)	125.90
Cash generated from Operations	193.02	203.15
Income taxes refund/(paid)	(189.40)	(102.47)
Net cash from/(used in) Operating activities - (A)	**3.62**	**100.67**
B.Cash flows from Investing activities		
Purchase of Property, Plant & Equipment	(1.51)	(9.68)
Investment in Term Deposits	5.68	115.75
Deposit with Commodity Exchange	-	1.67
Interest received	-	5.36
Net cash from / (used in) Investing activities - (B)	**4.17**	**113.10**
C.Cash flows from Financing activities		
Proceeds/(Repayment) of long term borrowings	-	(111.66)
(Decrease)/increase in Short-Term Borrowings	(15.00)	(259.37)
Dividend Paid	(33.88)	(19.48)
Interest paid	34.92	(92.77)
Net cash from/(used in) Financing activities - (C)	(13.96)	**(483.29)**
Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)	**(6.17)**	**(269.51)**
Cash and Cash Equivalents at the beginning of the year	57.19	326.70
Less: Bank Balance not considering as Cash at Cash equivalents as per AS-3	-	-
Cash and Cash Equivalents at the end of the year	**51.02**	**57.19**

For KKV Agro Powers Limited

T. K. Chandiran

Managing Director

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Segment Information for the half-year ended 30th September, 2025

(₹ In Lakhs)

PARTICULARS	Half Year Ended			Year Ended
	Unaudited	Unaudited	Unaudited	Audited
	30-Sep-25	31-Mar-25	30-Sep-24	31-Mar-25
1. Segment Revenue				
Energy Generation	351.82	445.97	305.54	751.51
Jewellery Business	34,430.50	51,861.54	43,598.91	95,460.45
Others - Unallocated	0.21	8.76	2.23	10.99
Revenue from Operations	**34,782.53**	**52,316.27**	**43,906.68**	**96,222.95**
2. Segment Expenditure				
Energy Generation	320.34	404.38	291.45	695.83
Jewellery Business	33,736.61	51,762.90	43,509.99	95,272.89
Others - Unallocated	0.17	0.13	0.09	0.22
Total Expenditure	**34,057.12**	**52,167.41**	**43,801.53**	**95,968.94**
3. Segment Results				
Energy Generation	31.48	41.60	14.08	55.68
Jewellery Business	693.89	98.63	88.92	187.56
Others - Unallocated	0.04	8.63	2.14	10.77
Total Segment Profit before Tax	**725.41**	**148.86**	**105.14**	**254.01**
Other Unallocated Expenditure (Net of Income)	-	-	-	-
Profit Before Tax	725.41	148.87	105.14	254.01
Less: Tax expense	257.08	67.23	18.08	85.31
Profit after Tax	**468.34**	**81.64**	**87.06**	**168.70**
4. Segment Assets				
Energy Generation	2,466.09	2,577.63	1,578.40	2,577.63
Jewellery Business	3,328.79	2,024.53	3,863.47	2,024.53
Others - Unallocated	(327.85)	(43.98)	(5.80)	(43.98)
Total Assets	**5,467.02**	**4,558.18**	**5,436.07**	**4,558.18**
5. Segment Liabilities				
Energy Generation	776.03	647.78	758.97	647.78
Jewellery Business	2,093.96	1,633.44	2,466.93	1,633.44
Others - Unallocated	(107.88)	5.87	19.62	5.87
Total Liabilities	**2,762.11**	**2,287.09**	**3,245.52**	**2,287.09**
6. Capital expenditure				
Energy Generation	-	-	-	-
Jewellery Business	-	-	-	1.03
Others - Unallocated	-	-	-	-
Total Expenditures	-	-	-	**1.03**

For KKV Agro Powers Limited

T. K. Chandiran

Managing Director

DIN: 00031091