KKV AGRO POWERS LIMITED

Regd. Office : Vivaagaa Building, # 637, Oppanakara Street, Coimbatore - 641 001.
Phone : 0422 - 2303880, Fax : 0422 - 2303881, Mobile : +91 77087 12888
E-mail : cs@kkvagropowers.com Website : www.kkvagropowers.com
CIN : L40108TZ2012PLC018332, PAN : AACN0204G, GST NO : 33AAECN0204G1Z6

Date: 30.05.2025

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: Outcome of Board Meeting under Regulation 30 of SEBI Listing Regulations

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Clause 4 (h) of Para A of Part A of Schedule III thereof, the National Stock Exchange is hereby informed that a meeting of the Board of Directors of the Company was held today, that is, on **Friday, 30th day of March, 2025, from 11:00 A.M to 08:00 P.M.** at the registered office of the Company situated at Vivagaa Building, No. 637, Oppanakara Street, Coimbatore – 641001.

The Outcome of the said meeting is as hereunder:

1. Approval of Audited Financial Results of the Company for the financial year ended 31st March 2025 along with Independent Auditors Report
2. Declaration of Final Dividend of Rs. 5/- (Rupees Five Only) per equity shares with face value of Rs. 10/- each (50%), subject to approval of the shareholders in the ensuing Annual General Meeting.
3. Appointment of M/s. G.V. and Associates, Company Secretaries in Practice as Secretarial Auditors for the financial years 2024-25 and 2025-26

   Detailed information relating to the appointment pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 have been attached herewith and marked as Annexure A

4. Appointment of M/s. S. Viswanathan LLP, Chartered Accountants as Internal Auditors for the financial years 2024-25 and 2025-26

5. *Detailed information relating to the appointment pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 have been attached herewith and marked as Annexure B.*

The closure of trading window will end 48 hours after the results are made public.

The meeting concluded at **08:00 P.M.**

Kindly take the above intimation on your record.

Thanking You
For KKV Agro Powers Limited

KAVYA DAS RAM

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Date: 2025.05.30 20:22:05 +05'30'

KKV Agro Powers Limited
Coimbatore - 1

CS Kavya Das R
Company Secretary and Compliance Officer
Membership No. 72970

<u>Annexure-A</u>

Disclosures pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

	Particulars	**Disclosures**
1.	Name of Appointee	G.V. and Associates, Practising Company Secretaries
2.	Designation	Secretarial Auditors
3.	Reason for change	Appointment
4.	Date of Appointment	30.05.2025
5.	Term of Appointment	For conducting the Secretarial Audit for 2 (two) financial years, i.e., 2024-25 and 2025-26
6.	Brief Profile	G.V. and Associates is a peer reviewed firm of Practising Company Secretaries registered with ICSI having offices in Coimbatore and Chennai founded and managed by FCS Vasudevan G specialised in rendering one shop service for Corporate Law Compliances, as well as Legal Consultancy and Solutions, Management Consultancy Services, etc.
7.	Disclosure of relationships between directors	Not Applicable

KKV Agro Powers Limited
Coimbatore - 1

<u>Annexure-B</u>

Disclosures pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

	Particulars	Disclosures
1.	Name of Appointee	S. Viswanathan LLP, Chartered Accountants
2.	Designation	Internal Auditors
3.	Reason for change	Appointment
4.	Date of Appointment	30.05.2025
5.	Term of Appointment	For conducting the Internal Audit for 2 (two) financial years, i.e., 2024-25 and 2025-26
6.	Brief Profile	S. Viswanathan LLP, a Limited Liability Partnership firm incorporated on 07.12.2015, is a firm of Chartered Accountants founded in the year 1931, and has its head office in Chennai and branch offices in Bangalore and Coimbatore. The areas of services are primarily in the field of Audit and Assurance, Tax and Advisory Services.
7.	Disclosure of relationships between directors	Not Applicable

KKV Agro Powers Limited
Coimbatore - 1

KKV AGRO POWERS LIMITED

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CIN : L40108TZ2012PLC018332, PAN : AAECN0204G, GST NO : 33AAECN0204G1Z6

Date: 30.05.2025

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: Submission of Standalone Audited Financial Result of the Company for the half year and year ended on March 31, 2025 along with Auditor's Report

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the followings:

1. Standalone Audited Financial Results for the half year and year ended on March 31, 2025.
2. Statement of Standalone Audited Asset & Liabilities for the year ended as at March 31, 2025.
3. Standalone Cash Flow Statement for the year ended as at March 31, 2025.
4. Audit Report (unmodified opinion) on the Audited Financial Results.
5. Declaration by the Company (for audit report with unmodified opinion).

The meeting concluded at **08:00 P.M.**

Kindly take the above intimation on your record.

Thanking You
For KKV Agro Powers Limited

KAVYA DAS RAM

Digitally signed by KAVYA DAS RAM
Date: 2025.05.30 20:20:47 +05'30'

KKV Agro Powers Limited Coimbatore - 1

CS Kavya Das R
Company Secretary and Compliance Officer
Membership No. 72970

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

Statement of Financial Results for the year ended March 31, 2025

(₹ In Lakhs)

S.No	PARTICULARS	Half Year Ended			Year Ended	
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		(Refer Note No.3)	Unaudited	(Refer Note No.3)	Audited	Audited
I	Revenue from operations	52,309.03	43,904.43	52,957.33	96,213.46	1,55,376.92
II	Other income	7.24	2.25	4.94	9.49	100.82
III	**Total Income (I + II)**	**52,316.27**	**43,906.68**	**52,962.27**	**96,222.95**	**1,55,477.75**
IV	**Expenses**					
	a) Purchase of Stock-in-Trade	52,267.70	43,064.08	52,350.72	95,331.78	1,54,272.10
	b) Changes in Inventories	(724.75)	253.67	77.61	(471.08)	71.53
	c) Power Generation Expenses	189.85	133.16	172.92	323.01	320.88
	d) Employee Benefits Expenses	81.61	61.41	76.05	143.02	155.96
	e) Finance Costs	51.33	47.19	45.75	98.52	101.70
	f) Depreciation and Amortization Expense	108.66	69.57	91.28	178.23	180.05
	g) Other Expenses	193.01	172.45	164.63	365.46	313.71
	Total expenses	**52,167.41**	**43,801.53**	**52,978.96**	**95,968.94**	**1,55,415.92**
V	Profit before prior period, exceptional and extraordinary items and tax (III - IV)	148.86	105.15	(16.69)	254.01	61.82
VI	Prior period items	-	-	12.40	-	-
VII	Profit before extraordinary items and tax (V + VI)	148.86	105.15	(29.09)	254.01	61.82
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	148.86	105.15	(29.09)	254.01	61.82
X	**Tax expense**					
	Current Tax	81.28	21.19	(15.97)	102.47	9.70
	Deferred Tax	(14.05)	(3.11)	27.95	(17.16)	25.12
XI	Net Profit for the period (IX - X)	81.63	87.07	(41.07)	168.70	27.00
XII	Paid-up equity Share Capital (Face Value of the Share - `.10/- each)	56.69	56.69	56.69	56.69	56.69
XIII	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year (Audited)					
XIV	Earnings per share (EPS) - Basic / Diluted - Rs. / Share	14.40	14.88	(7.72)	29.28	4.29

For and on behalf of KKV Agro Powers Limited

CHANDIRAN T K Digitally signed by CHANDIRAN T K Date: 2025.05.30 20:18:05 +05'30'

T.K.Chandiran
Managing Director
DIN:00031091

Date: 30.05.2025
Place: Coimbatore

KKV Agro Powers Limited Coimbatore - 1

Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on **30th May, 2025.**
2. The company operates under Two segments viz. Business of generation & sale of electricity and Trading of Precious Metals.
3. Figures for the half year ended 31st March, 2025 and 31st, March 2024 is the balancing figure between the audited figures for the full financial year and the unaudited six-month published figures for the respective financial year.
4. Figures of the previous period/ year have been regrouped/ rearranged whenever necessary to conform to the current period's presentation.
5. The Company is listed on the SME platform of the National Stock Exchange (NSE EMERGE). The disclosures as applicable, have been furnished.

KKV AGRO POWERS LIMITED
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E-mail: cs@kkvagropowers.com, Website : www.kkvagropowers.com

Statement of financial position as on 31st March 2025

(₹ In Lakhs)

Particulars	31.03.2025		31.03.2024	
	Audited		Audited	
A. EQUITY AND LIABILITIES				
1. Shareholder's Funds				
(a) Share Capital	146.69		146.69	
(b) Reserves & Surplus	2,125.50	**2,272.19**	1,976.51	**2,123.20**
2.Non-Current Liabilities				
(a) Long-Term Borrowings	-		27.50	
(b) Deferred Tax Liabilities (Net)	477.87		495.04	
(c) Long-Term Provisions	4.49	**482.36**	4.49	**527.03**
3.Current Liabilities				
(a) Short-Term Borrowings	867.50		1,211.03	
(b) Trade Payables			-	
(i) Total Outstanding dues of Micro & Small Enterprises	17.31		22.73	
(ii) Total Outstanding dues of creditors other than Micro and Small Enterprises	566.64		668.30	
(c) Other Current Liabilities	352.19	**1,803.64**	235.78	**2,137.84**
TOTAL - EQUITY AND LIABILITIES		**4,558.18**		**4,788.07**
B. ASSETS				
1. Non Current Assets				
a) Property, Plant & Equipment and Intangible Assets				
(i) Property, Plant & Equipment	1,974.96		2,142.84	
(ii) Intangible Assets	0.76		1.42	
(iii) Capital Work-in-Progress	68.03		68.03	
(iv) Biological Assets	1.71		1.71	
b) Long-Term Loans and Advances	257.26	2,302.72	465.88	2,679.88
2. Current Assets				
a) Current Investments	-		1.67	
b) Inventories	1,640.81		1,169.73	
c) Trade receivables	278.86		216.73	
d) Cash and Cash Equivalents	57.19		326.70	
e) Bank balance other than Cash and Cash Equivalents	16.94		132.70	
f) Short Term loans and advances	75.17		11.57	
g) Other current assets	126.37		249.09	2,108.19
h) Current tax assets	60.13	2,255.47		
TOTAL - ASSETS		**4,558.18**		**4,788.07**

For and on behalf of KKV Agro Powers Limited

CHANDIRAN T K

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Date: 2025.05.30 20:18:47 +05'30'

T.K.Chandiran
Managing Director
DIN:00031091

Date: 30.05.2025
Place: Coimbatore

KKV Agro Powers Limited
Coimbatore - 1

KKV AGRO POWERS LIMITED
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Phone: 0422 - 2303880.
E-mail: cs@kkvagropowers.com, Website : www.kkvagropowers.com

Segment Information for the year ended 31st March, 2025

(₹ In Lakhs)

PARTICULARS	Half Year Ended			Year Ended	
	Refer Note*	Unaudited	Refer Note*	Audited	Audited
	31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
1. Segment Revenue					
Energy Generation	445.97	305.54	335.24	751.51	861.67
Jewellery Business	51,861.54	43,598.91	52,622.09	95,460.45	1,54,608.21
Others - Unallocated	8.76	2.23	4.94	10.99	7.87
Revenue from Operations	**52,316.27**	**43,906.68**	**52,962.27**	**96,222.95**	**1,55,477.75**
2. Segment Expenditure					
Energy Generation	404.38	291.45	377.60	695.83	681.95
Jewellery Business	51,762.90	43,509.99	52,613.66	95,272.89	1,54,733.62
Others - Unallocated	0.13	0.09	0.09	0.22	0.34
Total Expenditure	**52,167.41**	**43,801.53**	**52,991.35**	**95,968.94**	**1,55,415.91**
3. Segment Results					
Energy Generation	41.60	14.08	(37.42)	55.68	187.59
Jewellery Business	98.63	88.92	8.43	187.55	(125.42)
Others - Unallocated	8.63	2.14	(0.09)	10.77	(0.34)
Total Segment Profit before Tax	**148.87**	**105.14**	**(29.08)**	**254.01**	**61.83**
Other Unallocated Expenditure (Net of Income)	-	-	-	-	-
Profit Before Tax	148.87	105.14	(29.08)	254.01	61.83
Less: Tax expense	67.23	18.08	11.98	85.31	34.82
Profit after Tax	**81.64**	**87.06**	**(41.06)**	**168.70**	**27.01**
4. Segment Assets					
Energy Generation	2,577.63	1,578.40	2,655.06	2,577.63	2,655.06
Jewellery Business	2,024.53	3,863.47	2,131.71	2,024.53	2,131.72
Others - Unallocated	(42.88)	(5.80)	1.28	(42.88)	1.28
Total Assets	**4,559.27**	**5,436.07**	**4,788.05**	**4,559.27**	**4,788.06**
5. Segment Liabilities					
Energy Generation	647.78	758.97	700.09	647.78	700.09
Jewellery Business	1,633.44	2,466.93	1,944.24	1,633.44	1,944.24
Others - Unallocated	5.87	19.62	20.53	5.87	20.53
Total Liabilities	**2,287.08**	**3,245.52**	**2,664.86**	**2,287.08**	**2,664.86**
6. Capital expenditure					
Energy Generation	-	-	-	-	-
Jewellery Business	-	-	0.24	-	1.03
Others - Unallocated	-	-	-	-	-
Total Expenditures	**-**	**-**	**0.24**	**-**	**1.03**

** Refer to Note No.3 in Statement of Financial Results for the year ended on 31 March 2025*

For and on behalf of KKV Agro Powers Limited

CHANDIRAN T K Digitally signed by CHANDIRAN T K Date: 2025.05.30 20:19:21 +05'30'

T.K.Chandiran
Managing Director
DIN:00031091

Date: 30.05.2025
Place: Coimbatore

KKV Agro Powers Limited Coimbatore - 1

KKV Agro Powers Limited
Profit and loss statement for the year ended 31 March 2025

	Particulars	As at 31 March 2025	As at 31 March 2024
A.	**Cash flows from Operating activities**		
	Net profit before taxation and extraordinary items	254.01	61.82
	Adjustments for:		
	Depreciation	178.23	180.05
	Interest income	(5.36)	(7.32)
	Interest expenses	92.77	96.54
	Operating profit before Working Capital changes	**519.64**	**331.09**
	- (Increase)/decrease in Inventories	(471.08)	71.53
	- (Increase)/decrease in Trade Receivables	(62.13)	(21.00)
	- (Increase)/decrease in Loans and Advances	(4.35)	82.17
	- (Increase)/decrease in Other Assets	202.26	(222.90)
	- (Decrease)/increase in Trade Payables	(107.09)	481.65
	- (Decrease)/increase in Liabilities and Provisions	125.90	(273.45)
	Cash generated from Operations	**203.15**	**449.08**
	Income taxes refund/(paid)	(102.47)	(149.37)
	Net cash from/(used in) Operating activities - (A)	**100.67**	**299.70**
B.	**Cash flows from Investing activities**		
	Purchase of Property, Plant & Equipment	(9.68)	(1.03)
	Investment/(closure) in Term Deposits	115.75	(15.33)
	Deposit with Commodity Exchange	1.67	5.92
	Interest received	5.36	7.32
	Net cash from / (used in) Investing activities - (B)	**113.10**	**(3.11)**
C.	**Cash flows from Financing activities**		
	Proceeds/(Repayment) of long term borrowings	(111.66)	(111.66)
	(Decrease)/increase in Short-Term Borrowings	(259.37)	(7.68)
	Dividend Paid	(19.48)	(59.39)
	Interest paid	(92.77)	(96.54)
	Net cash from/(used in) Financing activities - (C)	**(483.29)**	**(275.27)**
	Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)	**(269.51)**	**21.32**
	Cash and Cash Equivalents at the beginning of the year	326.70	305.38
	Less: Bank Balance not considering as Cash at Cash equivalents as per AS-3	-	-
	Cash and Cash Equivalents at the end of the year	57.19	326.70

For and on behalf of KKV Agro Powers Limited

CHANDIRAN T K

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Date: 2025.05.30 20:19:46 +05'30'

KKV Agro Powers Limited
Coimbatore - 1

T.K.Chandiran
Managing Director
DIN:00031091

Date: 30.05.2025
Place: Coimbatore

KKV AGRO POWERS LIMITED

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Date: 30.05.2025

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 pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s B. Thiagarajan & Co. (Firm Registration No. 004371S), have issued an Audit Report with unmodified opinion on the Standalone Audited Financial Results of the Company for the half year and year ended March 31, 2025.

You are requested to take the same on record.

Thanking You
For KKV Agro Powers Limited

CHANDIRAN T K

Digitally signed by CHANDIRAN T K
Date: 2025.05.30 20:20:10 +05'30'

KKV Agro Powers Limited
Coimbatore - 1

T. K. Chandiran
DIN: 00031091
Managing D