



Dated: 23.10.2024

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1, Block G,
Bandra Kurla Complex, Bandra (East)
Mumbai – 400051, Maharashtra

Symbol: KNAGRI
ISIN: INE0KNW01016

Subject: Outcome of Meeting of Board of Directors held on Wednesday, October 23, 2024.

Dear Sir/Madam,

With reference to the captioned subject, we hereby inform you that the Board of Directors of the Company in its meeting held today, i.e. on October 23, 2024, have inter alia considered and approved the following business:

- Unaudited Standalone and Consolidated Financial Results for the half year ended 30th September, 2024, along with Limited Reports thereon;

Further, pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, and other applicable regulations, please find enclosed following:

- Unaudited Standalone and Consolidated Financial Results for the half year ended 30th September, 2024, along with Limited Reports thereon;

The meeting commenced at 10:30 A.M. and concluded at 12:20 PM.

We request you to take this on record and treat the same as compliance with the applicable provisions of the Listing Regulations.

Yours Faithfully,
For, **KN Agri Resources Limited**



Dhirendra Shrishrimal
Whole-time Director & CFO
DIN: 00324169

Encl: As above

KN AGRI RESOURCES LIMITED

Regd. Office: KN Building, Panchsheel, Raipur-492001, CG, India
Tel: +91 771 2293706 / 08, Email: info@knagri.com, website: www.knagri.com, CIN L15141 CT 1987 PLC 003777

Auditor's Limited Review Report on unaudited Standalone Financial Results of KN Agri Resources Limited for the half year ended September 30, 2024 pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors of
KN Agri Resources Limited

We have reviewed the accompanying statement of unaudited financial results of **KN Agri Resources Limited** ("the Company") for the period ended September 30, 2024 attached herewith being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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.

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. 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.

Based on our review conducted as above, 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

For, **N. Kumar & Co**
Chartered Accountants
FRN: 004110C

Date: 23-10-2024
Place: Jamshedpur
UDIN: 24073155BKBHVW8603



Narendra Kumar Jain
(Partner)
M. No. 073155

KN Agri Resources Limited

CIN-L15141CT1987PLC003777

Regd. Office: KN Building, Panchsheel, Raipur-492001, CG, India, Tel: +91 771 2293706/08, email: info@knagri.com, website: www.knagri.com

Pursuant to regulation 33 of the SEBI (LODR) Regulation 2015

Standalone Statement of Profit And Loss Account for the half year ended 30.09.2024

(Rs. In Crore)

PARTICULARS	Half year ended			Year Ended	
	Unaudited	Unaudited	Audited	Audited	Audited
	As on 30.09.2024	As on 30.09.2023	As on 31.03.2024	As on 31.03.2024	As on 31.03.2023
I. Revenue from operations	754.06	636.92	1062.75	1699.67	2236.15
II. Other Income	0.80	2.19	4.19	6.38	1.61
III. Total Income (I +II)	754.86	639.11	1066.94	1706.05	2237.76
IV. Expenses:-					
Cost of materials consumed	278.39	221.64	636.50	858.14	676.46
Purchase of Stock-in-Trade	338.22	290.18	416.18	706.36	1372.14
Changes in inventories	72.36	66.09	-92.04	-25.95	28.62
Employee benefit expense	4.71	5.02	5.49	10.51	10.08
Financial costs	5.34	1.91	6.91	8.82	9.35
Depreciation	1.79	1.93	1.66	3.59	3.86
Other expenses	35.30	35.15	67.32	102.47	97.23
Total Expenses	736.10	621.92	1042.02	1663.94	2197.74
V. Profit before Tax (III-IV)	18.76	17.19	24.92	42.11	40.03
VI. Tax expense:					
(1) Current tax	4.72	4.53	6.66	11.19	11.07
(2) Deferred tax	-0.17	0.00	-0.34	-0.34	-0.42
VII. Profit after Tax (V-VI)	14.21	12.66	18.60	31.26	29.37
VIII. Share of (Loss)/Profit in Associates			0.00		
IX. Other Comprehensive Income					
Items that will not be reclassified to the profit and loss					
Net Change in Fair Value of Investments	0.33	0.00	0.51	0.51	0.41
Net Change in Fair Value Of Right of use of assets	0.00	0.00	0.00	0.00	0.00
Deferred tax on items that will not be reclassified subsequently to profit and loss	0.00	0.00	0.00	0.00	0.00
Income tax on items that will not be reclassified subsequently to profit and loss	0.00	0.00	-0.13	-0.13	-0.10
Other Comprehensive Income (net of tax)	0.33	0.00	0.38	0.38	0.30
IX. Total Comprehensive Income for the Year	14.54	12.66	18.98	31.64	29.67
X. Earning per equity share attributable to owners of KN Agri Resources Limited					
(1) Basic	5.68	5.06	7.44	12.50	11.75
(2) Diluted	5.68	5.06	7.44	12.50	11.75

Place: Raipur
Date: 23-10-24



For, KN Agri Resources Limited

Dhirendra Shrishrimal
Whole Time Director & CFO
DIN-00324169

KN Agri Resources Limited

CIN-L15141CT1987PLC003777

Regd.Office: KN Building, Panchsheel, Raipur-492001, CG, India, Tel: +91 771 2293706/08, email: info@knagri.com, website: www.knagri.com

Notes on Standalone Financial Results as on 30.09.2024

- 1 The above Unaudited Standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 23.10.2024. These results have been subject to Limited Review by Statutory Auditor.
- 2 The above Unaudited Standalone Financial Result are prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015 (as amended)
- 3 The above Unaudited Standalone financial result for the half year end 30th September 2024 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 4 The company has two business segment i.e Agri & power Division.
- 5 Previous period/ year figures have been re-grouped / re-classified wherever required.
- 6 The above results are also available on the Company's website <http://knagri.com> and financial results under corporate section of www.nseindia.com.
- 7 The Statement includes the results for the half year ended 31st March 2024 being the balanced figure between audited figures in respect of the full financial year and the unaudited figures in respect of 1st half year of the current financial year (2024-25).

Place: Raipur
Date: 23-10-24



For, KN Agri Resources Limited

A handwritten signature in blue ink, appearing to be "Dharendra Shrishrimal".

Dharendra Shrishrimal
Whole Time Director & CFO
DIN-00324169

KN Agri Resources Limited

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CIN-L15141CT1987PLC003777

Pursuant to regulation 33 of the SEBI (LODR) Regulation 2015

Standalone Balance Sheet as at 30.09.2024

(Rs. In Crore)

PARTICULARS	Year Ended	
	As on 30.09.2024	As on 31.03.2024
	Un audited	Audited
ASSETS		
(1) Non-current assets		
(a) Property Plant And Equipment	27.41	28.76
(b) Capital Work In Progress	1.50	0.44
(c) Right of Use Assets	0.03	0.03
(d) Intangible assets		
(e) Financial Asset		
(i) Investments	27.46	23.98
(ii) Loans		
(iii) Other financial assets		
(f) Other non-current assets		
Total Non - Current Assets	56.41	53.21
(2) Current assets		
(a) Inventories	102.38	228.69
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables	133.45	107.12
(iii) Cash and cash equivalents	26.01	32.85
(iv) Loans	46.39	2.92
(v) Other financial assets		
(c) Other current assets	13.09	31.34
Total Current Assets	321.31	402.92
(d) Non-Current Assets classified as held for sale		
Total Assets	377.72	456.12
(1) EQUITY AND LIABILITIES		
(a) Equity Share capital	25.00	25.00
(b) Other Equity	305.67	291.14
Total equity	330.67	316.14
LIABILITIES		
(2) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2.10	0.00
(ii) Trade payables		
(iii) Other financial liabilities		
(b) Provisions		
(c) Deferred tax liabilities (Net)	0.55	0.71
(d) Other non-current liabilities		
Total Non - Current Liabilities	2.65	0.71
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1.29	110.21
(ii) Trade payables	13.44	8.63
(A) total outstanding dues of micro enterprises and small enterprises; and		
(B) total outstanding dues of creditors other than microenterprises and small enterprises.]		
(iii) Other financial liabilities	23.29	13.74
(b) Short Term Provisions	1.09	2.44
(c) Current Tax Liabilities (Net)	4.72	1.57
(d) Other current liabilities	0.56	2.68
Total Current Liabilities	44.41	139.27
(e) Liabilities associated with assets held for sale		
Total Equity and Liabilities	377.72	456.12

For, KN Agri Resources Limited



Dhirendra Shrishrimal
Whole Time Director & CFO
DIN-00324169

Place: Raipur
Date: 23-10-24

KN Agri Resources Limited

CIN: L15141CT1987PLC003777

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Pursuant to regulation 33 of the SEBI (LODR) Regulation 2015

Standalone Cashflow Statement for the half year ended 30.09.2024

(Rs. In Crore)

PARTICULARS	Half-Year Ended	
	30.09.2024	31.03.2024
	Unaudited	Audited
A. Cash Flow From Operating Activities		
Net Profit before tax as per Profit and Loss Account	18.76	42.11
Adjustments for:		
Depreciation and Amortization Expenses	1.79	3.59
Loss/(Gain) on Disposal of Plant, Property and Equipment	0.00	0.00
Interest Income	-0.79	-3.94
Financial Cost	5.34	8.82
Bad Debt	0.00	0.00
Dividend	0.00	-0.01
Change in fair value of gratuity through OCI	0.00	0.00
Operating profit before working capital changes	25.10	50.57
Changes in Working Capital		
(Increase)/Decrease in Trade Receivable	-26.33	11.40
(Increase)/Decrease in Inventory	126.31	-74.53
(Increase)/Decrease in Loans	-43.46	-2.86
(Increase)/Decrease in Other Current Assets	18.25	6.25
Increase/(Decrease) in Borrowings	-108.91	30.92
Increase/(Decrease) Other financial liabilities	9.55	3.05
Increase/(Decrease) in Trade Payables	4.81	7.16
Increase/(Decrease) in Provisions	-1.34	0.41
Increase/(Decrease) in other Current tax Liabilities	3.15	0.00
Increase/(Decrease) in other Current Liabilities	-2.12	-0.20
Cash generated from Operation	5.00	32.17
Income Taxes Paid	4.72	10.65
NET CASH FROM OPERATING ACTIVITIES	(A) 0.28	21.52
B. Cash Flow From Investing Activities		
Purchase of Investment	-3.15	-1.50
Interest Income	0.79	3.94
Receipt from Sale of Plant, Property and Equipment	0.00	0.00
Payment for Intangible Assets	0.00	0.00
Payment for capital work in progress	-1.06	
Payments for Plant, Property and Equipment	-0.45	-0.54
Other financial Assets (Non Current)(Maturity)/(payment)	0.00	0.74
NET CASH FROM INVESTING ACTIVITIES	(B) -3.87	2.64
C. Cash Flow From Financing Activities		
Proceeds from Issue of Equity Share capital	0.00	0.00
Increase/(Decrease) in Shares Premium	0.00	0.00
Proceeds/(Repayment) of Non Current Borrowings	2.12	-0.02
Financial Cost	-5.34	-8.82
NET CASH FROM FINANCING ACTIVITIES	(C) -3.23	-8.84
Net Increase /(Decrease) in Cash and Cash Equivalents (A+B+C)	-6.84	15.33
Cash and Cash Equivalents at the beginning of the year	9 32.85	17.51
Add: Effect of Exchange Rate changes on Cash and Cash Equivalents		
Cash and Cash Equivalents at the end of the year	9 26.01	32.85

For, KN Agri Resources Limited



[Signature]

Dhirendra Shrishrimal

Whole Time Director & CFO

DIN-00324169

Place: Raipur
Date: 23-10-24

KN Agri Resources Limited

CIN: L15141CT1987PLC003777

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Standalone Segment wise Revenue, Results, Assets, and Liabilities for the year ended 30th September 2024

(Rs. In Crore)

Particulars	Half-Year Ended			Year ended	
	30.09.2024	30.09.2023	31.03.2024	31.03.2024	31.03.2023
	Unaudited	Unaudited	Audited	Audited	Audited
1 Segment-wise Revenue					
(a) Agri Commodities	753.29	635.64	1058.26	1693.90	2234.52
(b) Power	0.77	1.28	4.49	5.77	1.63
Total	754.06	636.92	1062.75	1699.67	2236.15
Less: Inter-segment revenue (if any)	0.00	0.00	0.00		0.00
Net Sales/Income from Operations	754.06	636.92	1,062.75	1,699.67	2,236.15
2 Segment results					
Profit/Loss before Interest and Tax:					
(a) Agri Commodities	23.96	18.93	28.12	47.05	49.63
(b) Power	0.14	0.16	3.71	3.87	-0.25
Total	24.10	19.09	31.83	50.92	49.38
Less: Interest	5.34	1.91	6.90	8.82	9.35
Less: Other Un-allocable Expenditure net off Un-allocable income					
Total Profit Before tax	18.76	17.18	24.93	42.11	40.03
3 Segment Assets					
(a) Agri Commodities	366.48	323.00	444.17	444.17	374.08
(b) Power	11.24	8.07	11.95	11.95	8.75
Un-allocable assets (if any)					
Total	377.72	331.07	456.12	456.12	382.83
4 Segment Liabilities					
(a) Agri Commodities	377.29	330.82	455.79	455.79	382.46
(b) Power	0.42	0.25	0.33	0.33	0.37
Un-allocable Liabilities (if any)					
Total	377.72	331.07	456.12	456.12	382.83

For, KN Agri Resources Limited



nit
Dhirendra Shrishrimal
Whole Time Director & CFO
DIN-00324169

Place: Raipur
Date: 23-10-24

Auditor's Limited Review Report on unaudited Consolidated Financial Results of KN Agri Resources Limited for the half year ended September 30, 2024 pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
**The Board of Directors of
KN Agri Resources Limited**

We have reviewed the accompanying statement of unaudited financial results of **KN Agri Resources Limited** ("the Company") for the period ended September 30, 2024 attached herewith being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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.

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. 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.

Based on our review conducted as above, 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

**For, N. Kumar & Co
Chartered Accountants
FRN: 004110C**

**Date: 23-10-2024
Place: Jamshedpur
UDIN: 24073155BKBHV8960**



**Narendra Kumar Jain
(Partner)
M. No. 073155**

KN Agri Resources Limited

CIN-L15141CT1987PLC003777

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Pursuant to regulation 33 of the SEBI (LODR) Regulation 2015

Consolidated Statement of Profit And Loss Account for the half year ended 30.09.2024

(Rs. In Crore)

PARTICULARS	Half year ended			Year Ended	
	Unaudited	Unaudited	Audited	Audited	Audited
	As on 30.09.2024	As on 30.09.2023	As on 31.03.2024	As on 31.03.2024	As on 31.03.2023
I. Revenue from operations	754.06	636.92	1062.75	1699.67	2236.15
II. Other Income	0.80	2.19	4.19	6.38	1.61
III. Total Income (I +II)	754.86	639.11	1066.94	1706.05	2237.76
IV. Expenses:-					
Cost of materials consumed	278.39	221.64	636.50	858.14	676.46
Purchase of Stock-in-Trade	338.22	290.18	416.18	706.36	1372.14
Changes in inventories	72.36	66.09	-92.04	-25.95	28.62
Employee benefit expense	4.71	5.02	5.49	10.51	10.08
Financial costs	5.34	1.91	6.91	8.82	9.35
Depreciation	1.79	1.93	1.66	3.59	3.86
Other expenses	35.30	35.15	67.32	102.47	97.23
Total Expenses	736.11	621.92	1042.02	1663.94	2197.74
V. Profit before Tax (III-IV)	18.76	17.19	24.92	42.11	40.03
VI. Tax expense:					
(1) Current tax	4.72	4.53	6.66	11.19	11.07
(2) Deferred tax	-0.17	0.00	-0.34	-0.34	-0.42
VII. Profit after Tax (V-VI)	14.21	12.66	18.60	31.26	29.37
VIII. Share of (Loss)/Profit in Associates	0.14	-0.61	0.38	-0.23	-2.29
IX. Other Comprehensive Income					
Items that will not be reclassified to the profit and loss					
Net Change in Fair Value of Investments	0.33	0.00	0.51	0.51	0.41
Net Change in Fair Value Of Right of use of assets	0.00	0.00	0.00	0.00	0.00
Deferred tax on items that will not be reclassified subsequently to profit and loss	0.00	0.00	0.00	0.00	0.00
Income tax on items that will not be reclassified subsequently to profit and loss	0.00	0.00	-0.13	-0.13	-0.10
Other Comprehensive Income (net of tax)	0.33	0.00	0.38	0.38	0.30
IX. Total Comprehensive Income for the Year	14.69	12.05	19.36	31.41	27.38
X. Earning per equity share attributable to owners of KN Agri Resources Limited					
(1) Basic	5.68	5.06	7.44	12.50	11.75
(2) Diluted	5.68	5.06	7.44	12.50	11.75

For, KN Agri Resources Limited

Place: Raipur
Date: 23-10-24



[Signature]
Dhirendra Shrishrimal
Whole Time Director & CFO
DIN-00324169

KN Agri Resources Limited

CIN-L15141CT1987PLC003777

Regd. Office: KN Building, Panchsheel, Raipur-492001, CG, India, Tel: +91 771 2293706/08, email: info@knagri.com, website: www.knagri.com

Notes on Consolidated Financial Results as on 30.09.2024

- 1 The above Unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 23.10.2024. These results have been subject to Limited Review by Statutory Auditor.
- 2 The above Unaudited consolidated Financial Result are prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015 (as amended)
- 3 The above Unaudited consolidated financial result for the half year end 30th September 2024 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 4 The company has two business segment i.e Agri & power Division.
- 5 Previous period/ year figures have been re-grouped / re-classified wherever required.
- 6 The above results are also available on the Company's website <http://knagri.com> and financial results under corporate section of www.nseindia.com.
- 7 The Statement includes the results for the half year ended 31st March 2024 being the balanced figure between audited figures in respect of the full financial year and the unaudited figures in respect of 1st half year of the current financial year (2024-25).
- 8 The Statement includes the results of the following entities:
 - (i) **List of Subsidiary:**
 - KN Retail Private LimitedKN Retail Private Limited has been incorporated on Dt. 28.06.2024 as a wholly-owned subsidiary of the Company. Accordingly, the reporting under Ind AS-110, "Consolidated Financial Statements" is applicable to the Company and the same is complied with for the half year ended September 30, 2024
 - (ii) **List of Associates:**
 - Bluebrahma Clean Energy Solutions Private Limited
 - Raipur Mega Food Park Private Limited

Place: *Raipur*
Date: *23-10-24*



For, KN Agri Resources Limited

[Signature]
Dhirendra Shrishrimal
Whole Time Director & CFO
DIN-00324169

KN Agri Resources Limited

CIN-L15141CT1987PLC003777

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Pursuant to regulation 33 of the SEBI (LODR) Regulation 2015

Consolidated Balance Sheet as at 30.09.2024

(Rs. In Crore)

PARTICULARS	Year Ended	
	As on 30.09.2024	As on 31.03.2024
	Un audited	Audited
ASSETS		
(1) Non-current assets		
(a) Property Plant And Equipment	27.41	28.76
(b) Capital Work In Progress	1.50	0.44
(c) Right of Use Assets	0.03	0.03
(d) Intangible assets	0	0
(e) Financial Asset		
(i) Investments	24.94	21.46
(ii) Loans		
(iii) Other financial assets	0.00	0.00
(f) Other non-current assets		
Total Non - Current Assets	53.88	50.69
(2) Current assets		
(a) Inventories	102.38	228.69
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables	133.45	107.12
(iii) Cash and cash equivalents	26.05	32.85
(iv) Loans	46.47	2.92
(v) Other financial assets		
(c) Other current assets	13.12	31.34
Total Current Assets	321.46	402.92
(d) Non-Current Assets classified as held for sale		
Total Assets	375.34	453.60
(1) EQUITY AND LIABILITIES		
(a) Equity Share capital	25.00	25.00
(b) Other Equity	303.29	288.62
Total equity	328.29	313.62
LIABILITIES		
(2) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2.10	0.00
(ii) Trade payables		
(iii) Other financial liabilities		
(b) Provisions		
(c) Deferred tax liabilities (Net)	0.55	0.71
(d) Other non-current liabilities		
Total Non - Current Liabilities	2.65	0.71
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1.29	110.21
(ii) Trade payables	13.44	8.63
(A) total outstanding dues of micro enterprises and small enterprises; and		
(B) total outstanding dues of creditors other than microenterprises and small enterprises.]		
(iii) Other financial liabilities	23.29	13.74
(b) Short Term Provisions	1.09	2.44
(c) Current Tax Liabilities (Net)	4.72	1.57
(d) Other current liabilities	0.56	2.68
Total Current Liabilities	44.40	139.27
(e) Liabilities associated with assets held for sale		
Total Equity and Liabilities	375.34	453.60

Place: Raipur
Date: 23-10-24



For, KN Agri Resources Limited

Dhirendra Shrishrimal
Whole Time Director & CFO
DIN-00324169

KN Agri Resources Limited

CIN: L15141CT1987PLC003777

Regd. Office: KN Building, Panchsheel, Raipur-492001, CG, India, Tel: +91 771 2293706/08, email: info@knagri.com, website: www.knagri.com

Pursuant to regulation 33 of the SEBI (LODR) Regulation 2015

Consolidated Cashflow Statement for the half year ended 30.09.2024

(Rs. In Crore)

PARTICULARS	Half-Year Ended	
	30.09.2024	31.03.2024
	Unaudited	Audited
A. Cash Flow From Operating Activities		
Net Profit before tax as per Profit and Loss Account	18.76	42.11
Adjustments for:		
Depreciation and Amortization Expenses	1.79	3.59
Loss/(Gain) on Disposal of Plant, Property and Equipment	0.00	0.00
Interest Income	-0.79	-3.94
Financial Cost	5.34	8.82
Bad Debt	0.00	0.00
Dividend	0.00	-0.01
Change in fair value of gratuity through OCI	0.00	0.00
Operating profit before working capital changes	25.10	50.57
Changes in Working Capital		
(Increase)/Decrease in Trade Receivable	(26.33)	11.40
(Increase)/Decrease in Inventory	126.31	-74.53
(Increase)/Decrease in Loans	(43.56)	-2.86
(Increase)/Decrease in Other Current Assets	18.22	6.25
Increase/(Decrease) in Borrowings	(108.91)	30.92
Increase/(Decrease) Other financial liabilities	9.55	3.05
Increase/(Decrease) in Trade Payables	4.81	7.16
Increase/(Decrease) in Provisions	(1.34)	0.41
Increase/(Decrease) in other Current tax Liabilities	3.15	0.00
Increase/(Decrease) in other Current Liabilities	(2.12)	-0.20
Cash generated from Operation	4.87	32.17
Income Taxes Paid	4.72	10.65
NET CASH FROM OPERATING ACTIVITIES	0.15	21.52
B. Cash Flow From Investing Activities		
Purchase of Investment	-3.00	-1.50
Interest Income	0.79	3.94
Receipt from Sale of Plant, Property and Equipment		0.00
Payment for Intangible Assets		0.00
Payment for capital work in progress	-1.06	
Payments for Plant, Property and Equipment	-0.45	-0.54
Other financial Assets (Non Current)(Maturity)/(payment)	0.00	0.74
NET CASH FROM INVESTING ACTIVITIES	-3.72	2.64
C. Cash Flow From Financing Activities		
Proceeds from Issue of Equity Share capital	0.00	0.00
Increase/(Decrease) in Shares Premium	0.00	0.00
Proceeds/(Repayment) of Non Current Borrowings	2.12	-0.02
Financial Cost	-5.34	-8.82
NET CASH FROM FINANCING ACTIVITIES	-3.23	-8.84
Net Increase /(Decrease) in Cash and Cash Equivalents (A+B+C)	-6.80	15.33
Cash and Cash Equivalents at the beginning of the year	9 32.85	17.51
Add: Effect of Exchange Rate changes on Cash and Cash Equivalents		
Cash and Cash Equivalents at the end of the year	9 26.05	32.85

For, KN Agri Resources Limited



Dhirendra Shrishrimal

Whole Time Director & CFO

DIN-00324169

Place: Raipur

Date: 23-10-24

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Consolidated Segment wise Revenue, Results, Assets, and Liabilities for the year ended 30th September 2024

(Rs. In Crore)

Particulars	Half-year ended			Year ended	
	30.09.2024	30.09.2023	31.03.2024	31.03.2024	31.03.2023
	Unaudited	Unaudited	Audited	Audited	Audited
1 Segment-wise Revenue					
(a) Agri Commodities	753.29	635.64	1058.26	1693.90	2234.52
(b) Power	0.77	1.28	4.49	5.77	1.63
Total	754.06	636.92	1062.75	1699.67	2236.15
Less: Inter-segment revenue (if any)	0.00	0	0	0	0
Net Sales/Income from Operations	754.06	636.92	1,062.75	1,699.67	2,236.15
2 Segment results					
Profit/Loss before Interest and Tax:					
(a) Agri Commodities	23.96	18.93	28.12	47.05	49.63
(b) Power	0.14	0.16	3.71	3.87	-0.25
Total	24.10	19.09	31.83	50.92	49.38
Less: Interest	5.34	1.91	6.90	8.82	9.35
Less: Other Un-allocable Expenditure net off					
Un-allocable income					
Total Profit Before tax	18.76	17.18	24.93	42.11	40.03
3 Segment Assets					
(a) Agri Commodities	364.03	323.00	441.65	444.16	371.77
(b) Power	11.32	8.07	11.95	11.95	8.75
Un-allocable assets (if any)					
Total	375.34	331.07	453.60	456.11	380.52
4 Segment Liabilities					
(a) Agri Commodities	374.93	330.82	453.27	455.78	380.15
(b) Power	0.42	0.25	0.33	0.33	0.37
Un-allocable Liabilities (if any)					
Total	375.34	331.07	453.60	456.11	380.52

For, KN Agri Resources Limited



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Dhirendra Shrishrimal
Whole Time Director & CFO
DIN-00324169

Place: Raipur
Date: 23-10-24