

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: INEOKNW01016

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 30<sup>th</sup> 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 30<sup>th</sup> September, 2024, along with Limited Reports thereon;

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

RAIPUR

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



#### **CHARTERED ACCOUNTANTS**

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

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 eneded 30.09.2024

(Rs. In Crore) Half year ended Year Ended **PARTICULARS** 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 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

5.68

5.06

Place: Laiper Date: 23-10-24

(2) Diluted

For, KN Agri Resources Limited

12.50

11.75

7.44

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.
- <sup>2</sup> 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)
- <sup>3</sup> 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

Dhirendra Shrishrimal
Whole Time Director & CFO

DIN-00324169

#### **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-L15141CT1987PLC003777

#### Pursuant to regulation 33 of the SEBI (LODR) Regulation 2015 Standalone Balance Sheet as at 30.09.2024

(Rs. In Crore)

		(Rs. In Crore)
PARTICULARS	Year En As on 30.09.2024	
	Un audited	As on 31.03.2024 Audited
ASSETS	On addited	Addited
(1)Non-current assets		
(a) Porperty Plant And Equipment	27.41	28.7
(b)Capital Work In Progress	1.50	0.4
(c)Right of Use Assets	0.03	0.0
(d) Intangible assets		
(e) Financial Asset		
(i) Investments	27.46	23.9
(ii) Loans		
(iii) Other financial assets		
(f) Other non-current assets		
Total Non - Current Assets	56.41	53.21
(2) Current assets		33.2.
(a) Inventories	102.38	228.69
(b) Financial Assets		100.000
(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		2.3.
(c) Other current assets	13.09	31.34
Total Current Assets	321.31	402.92
(d) Non-Current Assets classified as held for sale		
(a) Non-Current Assets classified as field 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	2.05	
(3) Current Liabilities Total Non - Current Liabilities	2.65	0.71
(a) Financial Liabilities		
(i) Borrowings	1.20	110.21
(ii) Trade payables	1.29 13.44	110.21
(A) total outstanding dues of micro enterprises and small enterprises; and	15.44	8.63
, , total od standing dues of filler o effect prises and small effet prises, 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	
(c) Current Tax Liabilities (Net)	4.72	2.44
(d) Other current liabilities	0.56	1.57
Total Current Liabilities	44.41	2.68 139.27
(e) Liabilities associated with assets held for sale	27.74	133.27
Total Equity and Liabilities	377.72	456.12

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

For, 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

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

Standalone Cashflow Statement for the half year ended 30.09.2024

(Rs. In Crore)

	(Rs. In Crore)		
	Half-Year Ended		
PARTICULARS	ļ	30.09.2024	31.03.2024
A Cook Flow From Output and the Cook Flow Flow From Output and the Cook Flow Flow Flow Flow Flow Flow Flow Flow		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	1 1	-0.79	-3.94
Financial Cost		5.34	8.82
Bad Debt	1 1	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 Taxés 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	1 1	0.00	0.00
Payment for Intangible Assets	1 1	0.00	0.00
Payment for capital work in progress		-1.06	0.00
Payments for Plant, Property and Equipment	8	-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
		5.57	2.04
C. Cash Flow From Financing Activities			
Proceeds from Issue of Equity Share capital	- 1 1	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		ಚನಾರಕ	27.51
Cash and Cash Equivalents at the end of the year	9	26.01	32.85

Place: Raiper Date: 23-10-24 RAIPUR (C.G.)

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

(Rs. In Crore)

Г	(Rs. In Crore) Half-Year Ended , Year ended						
ı	2001		Half-Year Ende	Year ended			
L	Particulars	30.09.2024	30.09.2023	31.03.2024	31.03.2024	31.03.2023	
L		Unaudited	Unaudited	Audited	Audited	Audited	
1	Segment-wise Revenue						
L	(a) Agri Commodities	753.29	635.64	1058.26	1693.90	2234.52	
ı	(b) Power	0.77	1.28	4.49	5.77	1.63	
ı	Total	754.06	636.92	1062.75	1699.67	2236.15	
ı	Less: Inter-segment revenue (if any)	0.00	0.00	0.00	produced a record of records at	0.00	
L	Net Sales/Income from Operations	754.06	636.92	1,062.75	1,699.67	2,236.15	
2	Segment results						
ı	Profit/Loss before Interest and Tax:						
ı	(a) Agri Commodities	23.96	18.93	28.12	47.05	49.63	
L	(b) Power	0.14	0.16	3.71	3.87	-0.25	
ı	Total	24.10	19.09	31.83	50.92	49.38	
ı	Less: Interest	5.34	1.91	6.90	8.82	9.35	
L	Less: Other Un-allocable Expenditure net off Un-	i <del>c</del> i					
l	allocable income			_		el el	
	Total Profit Before tax	18.76	17.18	24.93	42.11	40.03	
Γ					10.000007		
3	Segment Assets						
ı	(a) Agri Commodities	366.48	323.00	444.17	444.17	374.08	
ı	(b) Power	11.24	8.07	11.95	11.95	8.75	
ı	Un-allocable assets (if any)						
L	Total	377.72	331.07	456.12	456.12	382.83	
١.							
l <sup>4</sup>	Segment Liabilities	2232000					
ı	(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)		2				
L	Total	377.72	331.07	456.12	456.12	382.83	

Place: Raigur Date: 23-10-24 For, KN Agri Resources Limited

Dhirendra Shrishrimal
Whole Time Director & CFO

DIN-00324169



### CHARTERED ACCOUNTANTS

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: 24073155BKBHVV8960

Narendra Kumar Jain (Partner) M. No. 073155

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 Statement of Profit And Loss Account for the half year eneded 30.09.2024

(Rs. In Crore)

(Rs. In Cron							
PARTICULARS	Half year ended Year Ended Unaudited Unaudited Audited Audited						
PARTICULARS		Unaudited	Audited	Audited	Audited		
I. Revenue from operations	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		
II. Other Income	754.06	636.92	1062.75		2236.15		
III. Total Income (I +II)	0.80	2.19	4.19	6.38	1.63		
iii. Total liicolle (1 +11)	754.86	639.11	1066.94	1706.05	2237.70		
IV. Expenses:-							
Cost of materials consumed	278.39	221.64	626.50	050.44	22.0		
Purchase of Stock-in-Trade	338.22	5P9=3W23=333	636.50		676.4		
Changes in inventories	9000000000	290.18	416.18	706.36	1372.1		
Employee benefit expense	72.36	66.09	-92.04	-25.95	28.62		
Financial costs	4.71	5.02	5.49	10.51	10.08		
127 (1961) 128 (1971) 137 (1971) 137 (1971) 137 (1971) 137 (1971) 137 (1971) 137 (1971) 137 (1971) 137 (1971)	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	₽	102.1	5.50	0.00	0.00		
subsequently to profit and loss	0.00	0.00	0.00	0.00	0.00		
Income tax on items that will not be reclassified				11.12.2	0.00		
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			33.00	32.72	27.30		
KN Agri Resources Limited			22				
(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

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)
- The above Unaudited consolidated financial result for the half year end 30<sup>th</sup> 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 Limited

KN 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: Kaipur Date: 23-10-24 For, 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

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

Consolidated Balance Sheet as at 30.09.2024

(Rs. In Crore)

(b)Capital Work In Progress (CRight of United States (CRIght of United		SAR SAN	(Rs. In Crore)
ASSETS (INNon-current assets (I) Porperty Plant And Equipment (b) Capital Work in Progress (c) Intrangible assets (d) Intrangible assets (e) Intrangible assets (f) Intrangible assets (f) Intrangible assets (g) Intrangible assets	PARTICULARS		
ASSETS			An Prince Committee
(a) Porperty Plant And Equipment (b) Capital Work In Progress   1.50   0.44   0.40	ASSETS	On addited	Audited
(b)Capital Work in Progress   1.50	ACAMETA (ACAMATA ACAMATA ACAMA		
CARRIGHO of Use Assets   0.03   0.00   0.0	(a) Porperty Plant And Equipment	27.41	28.76
(d) Intangible assets   (e) Financial Asset   (ii) Loans   (iii) Cher financial assets   (iii) Trade receivables   (iii) Trade receivables   (iii) Trade receivables   (iii) Trade receivables   (iii) Cash and cash equivalents   (iv) Loans   (v) Loans   (v) Cher financial assets   (v) Other financi	3 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -	1.50	0.44
(e) Financial Asset (i) I tovestments (ii) Loans (iii) Other financial assets (f) Other non-current assets  7 Total Non - Current Assets (ii) Coans (iii) Financial Assets (i) Investments (ii) Trade receivables (iii) Trade receivables (iii) Trade receivables (iii) Trade receivables (iv) Loans (iv) Loans (v) Other financial assets (c) Other current Assets (d) Non-Current Assets classified as held for sale  Total Assets  Total Current Assets  46,47 2.93 (d) Non-Current Assets classified as held for sale  Total Assets  Total Current Assets  375,34 453,60 (d) Non-Current Liabilities (a) Equity Share Liabilities (i) Borrowings (iii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (i) Other non-current liabilities (i) Borrowings (i) Other non-current liabilities (i) Borrowings (i) Coeffered tax liabilities (i) Borrowings (i) Coeffered tax liabilities (i) Borrowings (i) Coeffered tax liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (ii) Borrowings (iii) Chefrinancial liabilities (iii) Other financial liabilities (iii) Other financia		0.03	0.03
(i) Investments (ii) Ioans (iii) Other financial assets (f) Other non-current assets  Total Non - Current Assets (2) Current assets (3) Inventories (4) Inventories (5) Financial Assets (6) Inventories (6) Financial Assets (ii) Irade receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Loans (iv) Coher current assets (c) Other financial assets (d) Non-Current Assets (d) Non-Current Assets classified as held for sale  Total Assets  (1) EQUITY AND LIABILITIES (a) Equity Share capital (b) Other Equity (c) Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (c) Deferred tax liabilities (i) Borrowings (iii) Trade payables (iii) Current Liabilities (i) Borrowings (i) Other financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (i) Other financial Liabilities (i) Borrowings (ii) Trade payables (iii) Current Liabilities (ii) Borrowings (iii) Trade payables (iii) Current Liabilities (i) Borrowings (ii) Trade payables (iii) Current Liabilities (iii) Borrowings (iii) Trade payables (iii) Current Liabilities (iii) Borrowings (iii) Trade payables (iii) Current Liabilities (iiii) Current Liabilities (iii) Current Liabilities (iii) Current Liabilities (iiii) Current Liabilities (iiii) Current Liabilities	Mark the street of the street	0	d
(iii) Cher financial assets (iii) Other non-current assets  Total Non - Current Assets (2) Current assets (3) Inventories (b) Financial Assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Loans (v) Other financial assets (c) Other current assets (d) Non-Current Assets (d) Non-Current Assets classified as held for sale  Total Assets (a) Current Assets classified as held for sale  Total Assets (a) Content Liabilities (b) Content Liabilities (ii) Trade receivables (iii) Trade receivables (iii) Trade receivables (iii) Trade receivables (iii) Cash and cash equivalents (iv) Loans (v) Other financial assets (c) Other current assets  Total Current Assets  Total Assets  Total Assets  375.34 453.60  453.60  131.62  25.00 25.00 25.00 25.00 25.00 25.00 25.00 268.62  131.62  132.82  333.32 288.62  133.43  453.60  133.62  134.62  135.62  136.63  137.74  137.74  138.75  138.76  138.77  138			"
(iii) Other financial assets (f) Other non-current assets  Total Non - Current Assets (a) Inventories (b) Financial Assets (ii) Trade receivables (iii) Cash and Cash equivalents (iv) Loans (c) Other financial assets (d) Non-Current Assets classified as held for sale  Total Assets (1) Equity And LIABILITIES (a) Equity Share capital (b) Other Equity (c) Non-Current Liabilities (i) Borrowings (c) Deferred tax liabilities (Net) (d) Other non-current liabilities (ii) Trade payables (iii) Other financial Liabilities (ii) Borrowings (c) Deferred tax liabilities (ii) Borrowings (c) Deferred tax liabilities (ii) Borrowings (c) Deferred tax liabilities (iii) Trade payables (iii) Trade payables (iii) Trade payables (iii) Current Liabilities (i) Borrowings (c) Deferred tax liabilities (ii) Borrowings (c) Deferred tax liabilities (iii) Trade payables (	N 1	24.94	21.46
(f) Other non-current assets    Total Non - Current Assets   53.88   50.66	(ii) Loans	0.001-04 (0.01-0.01)	***************************************
(f) Other non-current assets  (2) Current assets (a) Inventories (b) Financial Assets (ii) Irrade receivables (iii) Trade receivables (iii) Cash and cash equivalents (iv) Loans (v) Other financial assets (c) Other current assets (d) Non-Current Assets classified as held for sale  Total Current Assets (a) Equity AND LIABILITIES (a) Equity Share capital (b) Other Equity (c) Other Equity (d) Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities (ii) Trade payables (A) Iotal outstanding dues of creditors other than microenterprises; and (B) total outstanding dues of creditors other than microenterprises and small enterprises.) (iii) Tother financial liabilities (b) Short Term Provisions (c) Current Liabilities (d) Other financial liabilities (e) Other financial liabilities (f) Borrowings (g) Total Non - Current Liabilities (g) Enancial Liabilities (g) Enanci	(iii) Other financial assets	0.00	0.00
(2) Current assets   102.38   228.65	(f) Other non-current assets		
(2) Current assets (b) Financial Assets (c) Investments (ii) Trade payables (iii) Cash and cash equivalents (c) Other current Liabilities (a) Epirancial Liabilities (iii) Cash and cash equivalents (c) Other current assets (c) Other current assets (c) Other current assets (c) Other current assets (d) Non-Current Assets classified as held for sale    Total Assets	Total Non - Current Assets	53.88	50.69
(b) Financial Assets (i) Investments (ii) Trace receivables (iii) Cash and cash equivalents (iv) Loans (v) Other financial assets (c) Other current assets (c) Other current assets (d) Non-Current Assets classified as held for sale  Total Assets  Total Current Liabilities  To	**************************************		
(i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Loans (iv) Other financial assets (c) Other current assets (c) Other current assets  Total Current Assets  Total Assets  Total Assets  (d) Non-Current Assets classified as held for sale  Total Assets  (1) EQUITY AND LIABILITIES (a) Equity Share capital (b) Other Equity  Total equity  Total equity  Total equity  (ii) Total equity (ii) Borrowings (iii) Tade payables (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (d) Other non-current liabilities (a) Financial Liabilities (b) From the payables (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (d) Other non-current liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (a) Financial Liabilities (b) From the payables (a) Financial Liabilities (b) From the payables (c) Other current liabilities (a) Financial Liabilities (b) Forwings (ii) Trade payables (a) Financial Liabilities (b) Forwings (iii) Trade payables (b) Forwings (iii) Trade payables (c) Financial Liabilities (d) Other financial liabilities (e) Financial Liabilities (f) Financial Liabilities (g) Financ	(a) Inventories	102.38	228.69
(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       13.12       31.34         (c) Other current assets       13.12       31.34         (d) Non-Current Assets classified as held for sale       321.46       402.92         Total Assets         (d) Non-Current Assets classified as held for sale         Total Assets         (i) EQUITY AND LIABILITIES         (a) Equity Share capital       25.00       25.00         (b) Other Equity       303.29       288.62         LIABILITIES       303.29       288.62         (c) Non-Current Liabilities       2.10       0.00         (ii) Trade payables       2.10       0.00         (iii) Other financial liabilities (Net)       0.55       0.71         (d) Other non-current liabilities       2.65       0.71         (d) Other non-current liabilities       1.29       110.21         (ii) Trade payables       1.29       110.21         (ii) Trade payables       1.29       1.02	(b) Financial Assets		
(iii) Cash and cash equivalents	(i) Investments		
(iii) Cash and cash equivalents (iv) Loans (v) Other financial assets (c) Other current assets (c) Other current assets (d) Non-Current Assets classified as held for sale  Total Assets  Total Assets  Total Assets  Total Assets  375.34  453.60  (1) EQUITY AND LIABILITIES (a) Equity Share capital (b) Other Equity Total equity (1) Borrowings (2) Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (ii) Other non-current liabilities (ii) Borrowings (iii) Trade payables (iii) Other financial liabilities (iii) Borrowings 1.29 110.21 (iii) Other financial liabilities (ii) Borrowings 1.29 110.21 (iii) Other financial liabilities (iii) Oth	(ii) Trade receivables	133.45	107 12
(iv) Other financial assets (c) Other current assets (c) Other current assets (d) Non-Current Assets classified as held for sale  Total Assets  (d) Non-Current Assets classified as held for sale  Total Assets  (1) EQUITY AND LIABILITIES (a) Equity Share capital (b) Other Equity  Total equity  IABILITIES (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Trade payables (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities (i) Borrowings (ii) Trade payables (iii) Trade pay	(iii) Cash and cash equivalents	programme and the second secon	
(c) Other current assets (c) Other current assets Total Current Assets  Total Assets  375.34  453.60  453.60  Total Assets  Total Assets  Total Assets  375.34  453.60  25.00 25.00 303.29 288.62  288.62  Zerout General Current Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Trade payables (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities (i) Borrowings Total Non - Current Liabilities (i) Borrowings (ii) Trade payables (iii)	(iv) Loans		
(c) Other current assets  Total Current Assets  Total Equity Share capital (b) Other Equity  Total E	Mary Commence	40.47	2.92
Total Current Assets  321.46  402.99  (d) Non-Current Assets classified as held for sale  Total Assets  (1) EQUITY AND LIABILITIES (a) Equity Share capital (b) Other Equity  Total equity (2) Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (d) Other non-current liabilities (i) Borrowings (ii) Trade payables (iii) Trade payables (iii) Other financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (ii) Borrowings (iii) Trade payables (a) Financial Liabilities (i) Borrowings (ii) Trade payables (a) Financial Liabilities (ii) Borrowings (iii) Trade payables (a) Financial Liabilities (ii) Borrowings (iii) Trade payables (a) Financial Liabilities (iii) Trade payables (a) Financial Liabilities (iii) Trade payables (a) Financial Liabilities (iii) Trade payables (b) Short Term Provisions (c) Current Tax Liabilities (d) Other financial liabilities (e) Current Tax Liabilities (f) Other financial liabilities (g) Total Current Liabilities (g) Short Term Provisions (g) Current Tax Liabilities (g) Current Tax Liabilities (g) Current Tax Liabilities (g) Current Liabilities (g) Curr		12.12	21.24
(1) EQUITY AND LIABILITIES (a) Equity Share capital (b) Other Equity (c) Other Equity (d) Other Equity (e) Total equity (f) For Current Liabilities (ii) Borrowings (iii) Trade payables (ii) Other non-current liabilities (b) Provisions (c) Deferred tax liabilities (i) Borrowings (ii) Trade payables (iii) Trade payables (iii) Other non-current liabilities (i) Borrowings (ii) Trade payables (iii) Other non-current liabilities (i) Borrowings (ii) Trade payables (iii) Other non-current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial Liabilities (ii) Other financial Liabilities (ii) Borrowings (iii) Other financial Liabilities (iiii) Other financial Liabilities (iii) Other financial Liabilities	000 10 0000		402.92
(1) EQUITY AND LIABILITIES (a) Equity Share capital (b) Other Equity (c) Other Equity (d) Other Equity (e) Total equity (f) For Current Liabilities (ii) Borrowings (iii) Trade payables (ii) Other non-current liabilities (b) Provisions (c) Deferred tax liabilities (i) Borrowings (ii) Trade payables (iii) Trade payables (iii) Other non-current liabilities (i) Borrowings (ii) Trade payables (iii) Other non-current liabilities (i) Borrowings (ii) Trade payables (iii) Other non-current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial Liabilities (ii) Other financial Liabilities (ii) Borrowings (iii) Other financial Liabilities (iiii) Other financial Liabilities (iii) Other financial Liabilities	(d) Non-Current Assets classified as held for sale		
(1) EQUITY AND LIABILITIES (a) Equity Share capital (b) Other Equity  Total equity  IABILITIES (2) Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (d) Other non-current liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (d) Other non-current liabilities (ii) Borrowings (ii) Trade payables (a) Financial Liabilities (b) Short Provisions (c) Deferred tax Liabilities (ii) Borrowings (iii) Trade payables (a) Financial Liabilities (b) Short Financial liabilities (c) Current Liabilities (d) Other current Tax Liabilities (e) Short Term Provisions (final cutstanding dues of creditors other than microenterprises and small enterprises.] (final cutstanding liabilities (financial Liabilities (	(a) Non-eartern Assets classified as field for sale		
(a) Equity Share capital (b) Other Equity  Total equity  T	Total Assets	375.34	453.60
(b) Other Equity  Total equity  In a special content is a special content in a special conten	(1) EQUITY AND LIABILITIES		
(b) Other Equity  Itabilities  (a) Financial Liabilities (i) Borrowings (ii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (d) Other non-current liabilities (ii) Borrowings  (iii) Other non-current liabilities (ib) Provisions (c) Deferred tax liabilities (iii) Other non-current liabilities (ii) Borrowings  Ital Non - Current Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Trade payables (a) Financial Liabilities (ii) Borrowings (iii) Trade payables (iii) Other depayables (iii) Other depayables (iii) Other financial liabilities (iiii) Other financial liabilities (iiii) Other financial liabilities (iiii) Other financial liabilities (c) Current Tax Liabilities (Net) (d) Other current liabilities (d) Other current liabilities (e) Liabilities associated with assets held for sale	(a) Equity Share capital	25.00	25.00
LIABILITIES  (2) Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (d) Other non-current liabilities (a) Financial Liabilities (b) Provisions (d) Other non-current liabilities (a) Financial Liabilities (b) Provisions (c) Liabilities (d) Other Inancial Liabilities (e) Borrowings (fii) Trade payables (fii) Trade payables (fii) Trade payables (fiii) Other dinancial liabilities (fiii) Other financial Liabilit	(b) Other Equity	1,000-007,000-000	
LIABILITIES (2) Non-Current Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Trade payables (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities  Total Non - Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (a) Itade payables (b) 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 (b) Short Term Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities (e) Liabilities associated with assets held for sale	Total equity		
(a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities  Total Non - Current Liabilities  (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (ii) Trade payables (ii) Hortowings (iii) Trade payables (iv) 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 (b) Short Term Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities (e) Liabilities associated with assets held for sale	LIABILITIES		
(ii) Borrowings (iii) Trade payables (iiii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities  Total Non - Current Liabilities  (a) Financial Liabilities (i) Borrowings (ii) Trade payables (ii) Borrowings (ii) Trade payables (ii) Trade payables (ii) Itrade payables (iii) Othar 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 (b) Short Term Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities (e) Liabilities associated with assets held for sale	(2) Non-Current Liabilities		
(iii) Trade payables (iiii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities  Total Non - Current Liabilities  (a) Financial Liabilities (i) Borrowings (ii) Trade payables (ii) Trade payables (ii) Trade payables (ii) Trade payables (iii) Trade payables (iii) Othar 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 (b) Short Term Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities (e) Liabilities associated with assets held for sale	(a) Financial Liabilities		
(iii) Trade payables (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities  Total Non - Current Liabilities  (a) Financial Liabilities (i) Borrowings (ii) Trade payables (ii) Trade payables (ii) Borrowings (iii) Trade payables (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 (b) Short Term Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities (e) Liabilities associated with assets held for sale	(i) Borrowings	2.10	0.00
(b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities  Total Non - Current Liabilities  (a) Financial Liabilities (i) Borrowings (ii) Trade payables (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 (b) Short Term Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities  Total Current Liabilities  Publication of the financial liabilities (i) Other current liabilities (iii) Other current liabilities (iii) Other sassociated with assets held for sale	(ii) Trade payables	N. Control of the Con	
(c) Deferred tax liabilities (Net) (d) Other non-current liabilities  Total Non - Current Liabilities  (a) Financial Liabilities (i) Borrowings (ii) Trade payables (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 (b) Short Term Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities (e) Liabilities associated with assets held for sale	(iii) Other financial liabilities		
(d) Other non-current liabilities  Total Non - Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (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  (b) Short Term Provisions  (c) Current Tax Liabilities (Net)  (d) Other current liabilities  Total Current Liabilities  (a) Financial Liabilities  (b) Short Term Provisions  (c) Current Tax Liabilities (Net)  (d) Other current liabilities  (e) Liabilities associated with assets held for sale	(b) Provisions		
(d) Other non-current liabilities  Total Non - Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (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  (b) Short Term Provisions  (c) Current Tax Liabilities (Net)  (d) Other current liabilities  Total Current Liabilities  (a) Financial Liabilities  (b) Short Term Provisions  (c) Current Tax Liabilities (Net)  (d) Other current liabilities  (e) Liabilities associated with assets held for sale	(c) Deferred tax liabilities (Net)	0.55	0.71
(a) Financial Liabilities (i) Borrowings (ii) Trade payables (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 (b) Short Term Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities  Total Current Liabilities (a) Financial Liabilities (b) Short of management of the provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities (e) Liabilities associated with assets held for sale	(d) Other non-current liabilities	5.55	0.71
(a) Financial Liabilities (i) Borrowings (ii) Trade payables (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 (b) Short Term Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities  Total Current Liabilities (a) Financial Liabilities (b) Short of management of the provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities (e) Liabilities associated with assets held for sale	Total Non - Current Liabilities	2 65	0.71
(ii) Borrowings (iii) Trade payables (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 (b) Short Term Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities  Total Current Liabilities (P) Liabilities associated with assets held for sale	(3) Current Liabilities	2.03	0.71
(ii) Trade payables (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 (b) Short Term Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities  Total Current Liabilities (e) Liabilities associated with assets held for sale	(a) Financial Liabilities		
(ii) Trade payables (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 (b) Short Term Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities  Total Current Liabilities (e) Liabilities associated with assets held for sale	(i) Borrowings	1 20	110.21
(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  (b) Short Term Provisions  (c) Current Tax Liabilities (Net)  (d) Other current liabilities  Total Current Liabilities  (e) Liabilities associated with assets held for sale			
small enterprises.] (iii) Other financial liabilities (b) Short Term Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities  Total Current Liabilities (e) Liabilities associated with assets held for sale	(A) total outstanding dues of micro enterprises and small enterprises; and	13.44	8.63
small enterprises.] (iii) Other financial liabilities (b) Short Term Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities  Total Current Liabilities (e) Liabilities associated with assets held for sale	(B) total outstanding dues of creditors other than microentermices and		
(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 5.66 2.68 (e) Liabilities associated with assets held for sale		,	
(c) Current Tax Liabilities (Net) (d) Other current liabilities  Total Current Liabilities  (e) Liabilities associated with assets held for sale	7		
c) Current Tax Liabilities (Net) 4.72 1.57 d) Other current liabilities 5 0.56 2.68  Total Current Liabilities 44.40 139.27 e) Liabilities associated with assets held for sale		30000000000000000000000000000000000000	13.74
d) Other current liabilities  Total Current Liabilities  44.40  139.27  e) Liabilities associated with assets held for sale	FOR STANDARD INSTANCE MINISTER AND	55,500	2.44
Total Current Liabilities 44.40 139.27  e) Liabilities associated with assets held for sale	E. N. Taranana and A. Taranana	4.72	1.57
e) Liabilities associated with assets held for sale	The state of the s	0.56	2.68
Table Facility and 11 Little		44.40	139.27
		375 24	452.60

Place: Kaipur Date: 23-10 - 24 SOURCES INNITED WH

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

Consolidated Cashflow Statement for the half year ended 30.09.2024

(Rs. In Crore)

(Rs. In				
DARTICHIARC	Half-Year Ended			
PARTICULARS	- 1	30.09.2024	31.03.2024	
A Coch Flow From Oncorting Activities		Unaudited	Audited	
A. Cash Flow From Operating Activities				
Net Profit before tax as per Profit and Loss Account	- 1 1	18.76	42.11	
Adjustments for:				
Depreciation and Amortization Expenses	1 1	1.79	3.59	
Loss/(Gain) on Disposal of Plant, Property and Equipment		0.00	0.00	
Interest Income	1 1	-0.79	-3.94	
Financial Cost	1 1	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		
(Increase)/Decrease in Loans		Many and a second	-74.53	
(Increase)/Decrease in Other Current Assets		(43.56)	-2.86	
Increase/(Decrease) in Borrowings		18.22	6.25	
Increase/(Decrease) Other financial liabilities		(108.91)	30.92	
		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	(A)	0.15	21.52	
B. Cash Flow From Investing Activities	11			
Purchase of Investment		-3.00	-1.50	
Interest Income		0.79	3.94	
Receipt from Sale of Plant, Property and Equipment		55	0.00	
Payment for Intangible Assets			0.00	
Payment for capital work in progress		-1.06	0.00	
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)	-3.72	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	( c)	-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		32.03	17.51	
Cash and Cash Equivalents at the end of the year	9	26.05		

Place: Raipu Date: 23-10-14 For, 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
Consolidated Segment wise Revenue, Results, Assets, and Liabilities for the year ended 30th September 2024

(Rs. In Crore)

	(Rs. In Crore)					
		Half-year ended	Year ended			
Particulars	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	O	
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	20.42			
(b) Power	0.14		28.12	47.05	49.63	
Total	24.10	0.16	3.71	3.87	-0.25	
Less: Interest	5.34	19.09	31.83	50.92	49.38	
Less: Other Un-allocable Expenditure net	5.34	1.91	6.90	8.82	9.35	
off						
Un-allocable income		有	-		s <del>-</del>	
Total Profit Before tax	18.76	17.18	24.93	42.11	40.03	
				,2,22	40.03	
3 Segment Assets					2	
(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	
And short Property to appropriate						
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)			ec -			
Total	375.34	331.07	453.60	456.11	380.52	

Place: Laipun Date: 23-10-24 For, KN Agri Resources Limited

Dhirendra Shrishrimal
Whole Time Director & CFO

DIN-00324169