



KKV AGRO POWERS LIMITED

Regd. Office : Vivaaga 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 : AAECN0204G

Statement of Financial Results for the year ended 30th September 2021

(In ₹ Lakhs)

S.No	PARTICULARS	Half Year Ended			Year Ended
		Unaudited	Unaudited	Unaudited	Audited
		30.09.2021	31.03.2021	30.09.2020	31.03.2021
I	Revenue from operations	14,325.83	24,655.61	7,306.55	31,962.16
II	Other income	2.60	2.21	1.43	3.64
III	Total revenue (I + II)	14,328.44	24,657.82	7,307.98	31,965.80
IV	Expenses				
	a) Cost of Materials Consumed	13,992.11	24,293.46	7,081.75	31,375.21
	b) Purchase of Stock-In-Trade	2.06	23.46	-	23.46
	c) Change in inventories	8.41	(8.46)	(0.03)	(8.49)
	d) Power Generation Expenses	44.85	69.79	37.81	107.60
	e) Manufacturing Expenses	-	7.08	1.91	8.99
	f) Employee benefits expense	36.34	41.88	29.55	71.43
	g) Finance costs	-	3.46	2.59	6.04
	h) Depreciation and Amortization expense	59.36	55.93	61.45	117.38
	i) Other expenses	96.44	106.74	95.60	202.33
	Total expenses	14,239.57	24,593.33	7,310.64	31,903.97
V	Profit before exceptional and extraordinary items and tax (III - IV)	88.87	64.49	(2.66)	61.84
VI	Exceptional items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	88.87	64.49	(2.66)	61.84
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII - VIII)	88.87	64.49	(2.66)	61.84
X	Tax expense	25.90	23.63	(7.54)	16.08
XI	Net Profit for the period (IX - X)	62.96	40.86	4.88	45.75
XII	Paid-up equity Share Capital (Face Value of the Share - ₹.10/- each)	45.35	45.35	45.35	45.35
XIII	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	1,875.92	1,838.33	1,797.46	1,838.33
XIV	Earnings per share (EPS) - Basic / Diluted *	13.29	8.41	0.48	9.49

* Not annualised

Date: 12.11.2021
Coimbatore



T.K. Chandiran

T.K Chandiran
Managing Director
DIN: 00031091



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STATEMENT OF ASSETS AND LIABILITIES

(In ₹ Lakhs)

Particulars	30.09.2021		31.03.2021	
	UnAudited		Audited	
A. EQUITY AND LIABILITIES				
1. Shareholder's Funds				
(a) Share Capital	135.35		135.35	
(b) Reserves & Surplus	1,875.92	2,011.27	1,838.33	1,973.68
2. Non-Current Liabilities				
(a) Long - Term Borrowings	448.76		184.08	
(b) Deferred Tax Liabilities (Net)	389.22		363.31	
(c) Long - Term Provisions	5.92	843.90	4.88	552.28
3. Current Liabilities				
(a) Short-Term Borrowings	183.27		149.08	
(b) Trade Payables	0.03		21.70	
(c) Other Current Liabilities	179.43		513.88	
(d) Short term provisions	-	362.73	0.28	684.94
TOTAL - EQUITY AND LIABILITIES		3,217.90		3,210.91
B. ASSETS				
1. Non Current Assets				
(a) Property, Plant & Equipment & Tangible Assets :				
(i) Property, Plant & Equipment	1,584.39		1,641.83	
(ii) Intangible Assets	3.61		4.03	
(iii) Capital Work-in-Progress	466.15		430.40	
(iv) Biological Assets	1.71		1.71	
(b) Long-Term Loans and Advances	311.59		297.30	
(c) Other Non-Current Assets	477.03	2,844.46	416.80	2,792.06
2. Current Assets				
a) Inventories	0.09		8.51	
b) Trade receivables	126.14		161.96	
c) Cash and Bank Balance	39.68		96.34	
d) Bank Balance other than Cash and Cash Equivalents	104.02		133.62	
e) Short Term loans and advances	5.31		4.54	
f) Other current assets	98.18	373.43	13.88	418.85
TOTAL - ASSETS		3,217.90		3,210.91

Notes :

- The above unaudited financial results (the Statement) have been subject to Limited review by the Statutory Auditors, reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2021.
- The company operates under Two segments viz. Business of generation & sale of electricity, Purification and sales of Precious Metals.
- Figures of the previous period / year have been regrouped / re-arranged wherever necessary to conform to the current period's presentation.
- The Company is listed on the SME Platform of the National stock exchange (NSE EMERGE). The disclosures as applicable, have been furnished.



Place: Coimbatore

Date :12-11-2021

T.K. Chandiran

T.K.CHANDIRAN
MANAGING DIRECTOR
DIN:00031091



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SEGMENT INFORMATION FOR THE HALF YEARLY ENDED 30th September 2021				
(In ₹ Lakhs)				
Particulars	Half Year Ended			Year Ended
	Unaudited	Unaudited	Unaudited	Audited
	30.09.2021	31.03.2021	30.09.2020	31.03.2021
1. Segment revenue				
Energy Generation	315.10	291.14	243.97	535.11
Jewellery Business	13,995.66	24,338.11	7,061.60	31,399.71
Others Unallocated	17.67	28.57	2.41	30.98
Revenue from operation	14,328.44	24,657.82	7,307.98	31,965.80
2. Segment Expenditure				
Energy Generation	189.88	262.98	180.37	443.35
Jewellery Business	14,000.52	24,303.88	7,086.22	31,390.10
Others Unallocated	2.10	21.87	1.23	23.11
Total Expenditure	14,192.51	24,588.73	7,267.83	31,856.56
3. Segment Results				
Energy Generation	125.21	28.16	63.60	91.76
Jewellery Business	(4.86)	34.23	(24.63)	9.61
Others Unallocated	15.57	6.70	1.18	7.87
Total Segment Profit before Tax	135.93	69.09	40.15	109.24
Other Unallocated Expenditure (Net of Income)	47.06	4.59	42.81	47.41
Profit Before Tax	88.87	64.50	(2.66)	61.84
Less: i) Current Tax	17.44	16.91	3.83	20.75
ii) MAT Credit	(17.44)	3.83	(3.83)	-
iii) Current /MAT Credit Earlier Years	-	9.67	(6.72)	2.95
iv) Deferred Tax	25.90	(6.78)	(0.82)	(7.61)
Profit after Tax	62.96	40.87	4.88	45.75
4. Segment Assets				
Energy Generation	3,052.50	2,692.62	2,215.91	2,692.62
Jewellery Business	150.65	225.76	580.51	225.76
Unallocated	14.75	292.52	3.46	292.52
Total Assets	3,217.90	3,210.91	2,799.89	3,210.91
5. Segment liabilities				
Energy Generation	526.05	847.25	362.95	847.25
Jewellery Business	1.97	5.44	408.43	5.44
Unallocated	678.62	384.54	95.70	384.54
Total Liabilities	1,206.63	1,237.23	867.08	1,237.23
6. Capital expenditure				
Energy Generation	35.75	436.77	5.61	442.38
Jewellery Business	1.50	0.43	4.70	5.13
Unallocated	-	0.30	1.71	2.01
Total Expenditure	37.25	437.50	12.02	449.51

Date: 12.11.2021
Coimbatore



T.K. Chandiran

T.K Chandiran
Managing Director
DIN: 00031091



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Cash Flow Statement for the half year ended 30th September 2021

Particulars	30.09.2021		2020-21	
	(In ₹)	(In ₹)	(In ₹)	(In ₹)
A.Cash flows from operating activities				
Net profit before taxation and extraordinary items		88,86,593		61,83,584
Adjustments for:				
Depreciation	59,36,199		1,17,38,270	
Interest income	(2,60,306)		(3,50,834)	
Interest expenses	-	56,75,893	6,04,466	1,19,91,902
Operating profit before working capital changes		1,45,62,486		1,81,75,486
- (Increase)/decrease in inventories	8,41,446		8,41,327	
- (Increase)/decrease in Trade Receivables	35,81,646		17,96,736	
- (Increase)/decrease in loans and advances	(76,469)		30,11,480	
- (Increase)/decrease in Other Assets	(84,30,289)		(25,08,838)	
- (Decrease)/increase in Short-Term Borrowings	34,19,322		(1,95,26,445)	
- (Decrease)/increase in Trade Payables	(21,67,001)		20,40,156	
- (Decrease)/increase in Liabilities and Provisions	(4,18,05,188)	(4,46,36,533)	4,72,93,255	3,29,47,671
Cash generated from operations		(3,00,74,046)		5,11,23,157
Income taxes refund/(paid)		-		(27,09,251)
Net cash from / (used) operating activities - (A)		(3,00,74,046)		4,84,13,905
B.Cash flows from investing activities				
Purchase of Property, Plant & Equipment		(37,25,457)		(4,49,51,312)
Investment in Term Deposits		29,59,776		(1,33,61,500)
Adjustment for Capital advances		(74,51,561)		(3,67,08,952)
Interest received		2,60,306		5,21,212
Net cash used in investing activities - (B)		(79,56,936)		(9,45,00,553)
C.Cash flows from financing activities				
Loan Availed		4,14,70,000		2,35,00,000
Repayment of long term borrowings		(65,67,287)		(3,91,666)
Dividend Paid including Tax on Dividend		(25,37,500)		(25,37,500)
Interest paid		-		(4,43,625)
Net cash from/(used) in financing activities - (C)		3,23,65,213		2,01,27,209
Net increase/(decrease) in cash and cash equivalents (A+B+C)		(56,65,770)		(2,59,59,439)
Cash and cash equivalents at beginning of period		96,34,154		3,55,93,592
Less:Bank Balance not considering as Cash at Cash equivalents as per AS-3		-		-
Cash and cash equivalents at end of period (Refer Note No.2.12)		39,68,385		96,34,154

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard 3 - Cash Flow Statement.

Significant Accounting Policies & Notes form an integral part of the Financial Statements.

Date: 12.11.2021
Coimbatore



T.K.Chandiran
Managing Director
DIN:00031091