

Ref: KRBL/SE/2024-25/73

February 06, 2025

The General Manager Department of Corporate Services BSE Limited Floor 25, Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001	National Stock Exchange of India Limited “Exchange Plaza”, C-1, Block-G Bandra-Kurla Complex Bandra (E), Mumbai-400051
Scrip Code: 530813	Symbol: KRBL Series: Eq.

Sub: Integrated Filing (Financial) for the Third Quarter (Q3) and Nine months ended December 31, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, please find enclosed herewith the Integrated Filing (Financial) for the Third Quarter (Q3) and Nine months ended December 31, 2024.

The above information is also being made available on the Company’s website at www.krblrice.com.

This is for your kind information and record.

Thanking you,

Yours faithfully,
For KRBL Limited

Piyush Asija
Company Secretary & Compliance Officer
M. No.: A21328

Encl: as above

Independent Auditor’s Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the KRBL Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of KRBL Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results (‘the Statement’) of KRBL Limited (‘the Company’) for the quarter ended 31 December 2024 and the year to date results for the period 1 April 2024 to 31 December 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (‘Listing Regulations’).
2. The Statement, which is the responsibility of the Company’s management and approved by the Company’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (‘Ind AS 34’), prescribed under section 133 of the Companies Act, 2013 (‘the Act’), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. As stated in Note 5 to the accompanying Statement, the Enforcement Directorate (‘ED’) is investigating Company’s Joint Managing Director (‘JMD’) under the Prevention of Money Laundering Act, 2002, for alleged involvement in AgustaWestland case. Further, the ED has filed criminal complaint and made certain allegations against the Company, KRBL DMCC (a subsidiary of the Company) and JMD. As further described in the said note, a review of the impact of the allegations was performed by an independent professional firm appointed by the Board of Directors and in our view, as per the report of the independent professional firm, there is no conclusive evidence to ascertain impact of the aforesaid matter on the Statement and control environment of the Company. Pending the completion of ongoing investigation of the above matter by regulatory authorities, we are unable to comment on any adjustment that may be required to the accompanying Statement in this respect.



Walker ChandioK & Co LLP

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the KRBL Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Our audit report dated 20 May 2024 and review reports dated 13 November 2024 and 13 February 2024 on the standalone financial results of the Company for the year ended 31 March 2024, for the quarter and six months period ended 30 September 2024 and for the quarter and nine months ended 31 December 2023, respectively, were also qualified in respect of this matter.

5. Based on our review conducted as above, except for the possible effects of the matter described in previous section, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw attention to Note 4 to the accompanying Statement, wherein it is stated that a portion of land parcels and building thereupon owned by the Company as identified in the aforesaid note has been attached by the Directorate of Enforcement ('ED') under the Prevention of Money Laundering Act, 2002 ('PMLA'), physical possession of which was restored subsequently against deposit, in connection with a money laundering investigation which is currently pending before the Special Judge, CBI Court. Based on the legal assessment of the outcome of the aforesaid matter, the management is of the view that no adjustment is required to the accompanying Statement in respect of aforesaid matter.

Our conclusion is not modified in respect of this matter.

For **Walker ChandioK & Co LLP**
Chartered Accountants
Firm's Registration No: 001076N/N500013

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Date: 2025.02.06
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Nitin Toshniwal
Partner
Membership No. 507568
UDIN: 25507568BMIEUY8900



Place: New Delhi
Date: 6 February 2025



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**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE
QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024**

(Rs. in lakh except as stated otherwise)

S. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Income						
(a)	Revenue from operations	1,68,190	1,27,048	1,43,798	4,15,156	4,06,639	5,38,469
(b)	Other income	838	3,576	2,815	6,579	8,800	9,666
	Total income	1,69,028	1,30,624	1,46,613	4,21,735	4,15,439	5,48,135
2.	Expenses						
(a)	Cost of materials consumed	1,51,795	70,216	1,54,609	3,13,158	3,14,652	4,53,853
(b)	Purchase of stock-in-trade	218	9	201	429	307	544
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(23,541)	29,433	(44,570)	8,307	(13,598)	(54,405)
(d)	Employee benefits expenses	4,329	4,030	3,604	12,306	10,303	14,575
(e)	Finance costs	115	83	748	674	978	2,410
(f)	Depreciation and amortisation expense	2,035	1,983	1,997	6,034	5,947	7,935
(g)	Other expenses	15,910	11,110	12,166	37,510	32,582	43,686
	Total expenses	1,50,861	1,16,864	1,28,755	3,78,418	3,51,171	4,68,598
3.	Profit before tax (1-2)	18,167	13,760	17,858	43,317	64,268	79,537
4.	Tax expense						
(a)	Current tax	5,681	3,513	4,871	12,149	16,962	21,066
(b)	Deferred tax	(766)	(11)	(391)	(986)	(855)	(1,074)
	Total tax expense	4,915	3,502	4,480	11,163	16,107	19,992
5.	Profit after tax (3-4)	13,252	10,258	13,378	32,154	48,161	59,545
6.	Other comprehensive income						
(a)	Items that will not be reclassified to profit or loss	6	6	(7)	18	(21)	20
(b)	Tax expense relating to items that will not be reclassified to profit or loss	(2)	(1)	2	(5)	6	(5)
(c)	Items that will be reclassified to profit or loss	(378)	(152)	(23)	(509)	(464)	(364)
(d)	Tax expense relating to items that will be reclassified to profit or loss	95	38	5	128	116	92
	Total other comprehensive loss	(279)	(109)	(23)	(368)	(363)	(257)
7.	Total comprehensive income (5+6)	12,973	10,149	13,355	31,786	47,798	59,288
8.	Paid-up equity share capital (Face value of Re. 1/- each)	2,289	2,289	2,289	2,289	2,289	2,289
9.	Other equity						4,82,649
10.	Earnings per equity share ("EPS") (face value of Re.1/- each) (EPS for the quarter not annualized)						
(a)	Basic	5.79	4.48	5.84	14.05	20.67	25.67
(b)	Diluted	5.79	4.48	5.84	14.05	20.67	25.67

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**NOTES TO THE STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024**

1. Operating Segments Disclosure as per Ind AS 108 "Operating Segments":

(Rs. in lakh except as stated otherwise)

S. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Segment revenue						
(a)	Agri	1,69,372	1,25,089	1,44,315	4,12,843	4,04,573	5,36,319
(b)	Energy	5,219	5,486	4,668	15,369	16,769	21,625
	Total segment revenue	1,74,591	1,30,575	1,48,983	4,28,212	4,21,342	5,57,944
	Inter segment revenue	(6,401)	(3,527)	(5,185)	(13,056)	(14,703)	(19,475)
	Net segment revenue	1,68,190	1,27,048	1,43,798	4,15,156	4,06,639	5,38,469
2.	Segment results						
(a)	Agri	17,663	11,852	17,360	39,507	59,873	74,130
(b)	Energy	870	2,190	779	4,744	5,237	6,543
	Total segment results (before finance costs and tax)	18,533	14,042	18,139	44,251	65,110	80,673
	Less: Other unallocable expenditures (net of unallocable Incomes)	366	282	281	934	842	1,136
	Total profit before tax	18,167	13,760	17,858	43,317	64,268	79,537
3.	Segment assets						
(a)	Agri	5,47,986	5,19,705	5,85,457	5,47,986	5,85,457	5,40,243
(b)	Energy	49,452	52,131	51,760	49,452	51,760	51,190
(c)	Unallocable	259	980	1,962	259	1,962	271
	Total segment assets	5,97,697	5,72,816	6,39,179	5,97,697	6,39,179	5,91,704
4.	Segment liabilities						
(a)	Agri	79,154	66,705	1,53,541	79,154	1,53,541	94,940
(b)	Energy	396	594	822	396	822	662
(c)	Unallocable	10,579	10,922	11,368	10,579	11,368	11,164
	Total segment liabilities	90,129	78,221	1,65,731	90,129	1,65,731	1,06,766
	Segment revenue - Geographical information:						
(a)	Agri						
	India	1,13,075	1,00,094	1,16,799	3,07,107	3,00,196	4,03,197
	Rest of the world	56,297	24,995	27,516	1,05,736	1,04,377	1,33,122
	Sub-total (a)	1,69,372	1,25,089	1,44,315	4,12,843	4,04,573	5,36,319
(b)	Energy						
	India	5,219	5,486	4,668	15,369	16,769	21,625
	Sub-total (b)	5,219	5,486	4,668	15,369	16,769	21,625
	Total (a)+(b)	1,74,591	1,30,575	1,48,983	4,28,212	4,21,342	5,57,944
	Inter-segment revenue	(6,401)	(3,527)	(5,185)	(13,056)	(14,703)	(19,475)
	Total	1,68,190	1,27,048	1,43,798	4,15,156	4,06,639	5,38,469

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**NOTES TO THE STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024**

- 2 The above unaudited standalone financial results of KRBL Limited ("the Company") have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 06 February 2025. The statutory auditors have carried out a limited review of unaudited standalone financial results of the Company for the quarter and nine months ended 31 December 2024, in accordance with Regulation 33, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, specified in Section 133 of the Companies Act, 2013.
- 4 A portion of land parcel and building thereupon, situated at Dhuri, Punjab was attached by the Directorate of Enforcement ('ED') to the extent of value of Rs. 1,532 lakh in connection with an investigation which is currently pending before the Special Judge, CBI Court. The Appellate Tribunal, PMLA (Government of India), New Delhi, followed by a confirming order of the Hon'ble High Court of Delhi, restored the physical possession of the land parcels in favour of the Company for specified purposes against a deposit of Rs. 1,113 lakh, without prejudice to the rights and contentions of the parties to be decided in the appeal. However, aforesaid attachment would continue till conclusion of the matter. The management based upon the legal assessments, is confident that it has a favourable case and the said attachment shall be vacated and no adjustment is required in the accompanying Statement.
The auditors have invited attention to the aforementioned issue in their review report for the quarter and nine months ended 31 December 2024.
- 5 Directorate of Enforcement ('ED') registered an Enforcement Case Information Report (ECIR) alleging commission of an offence under Section 3 of the PMLA, 2002 against the Company, KRBL DMCC (a subsidiary of KRBL Limited) and Mr. Anoop Kumar Gupta, the Joint Managing Director (JMD) of the Company. In the complaint filed, it was alleged that M/s Rawasi Al Khaleef General Trading LLC ('RAKGT') had received proceeds of crime of USD 24.62 million in AgustaWestland case during the period 2008-2010 which in turn had been transferred to the Company through KRBL DMCC. However, the Balsharaf Group (one of the Customers of the Company) filed an affidavit claiming the amount pertains to them.
During 2022, the Company had appointed an independent professional firm (IP) to review the aforementioned allegations and assess the impact, if any. The IP issued a report to the Board of Directors, to which the Board responded to the observations, and based on this, no further action was proposed.
The said case is pending before the Special Court and gets listed on the given dates in its regular course. The proceedings are at the initial stage of service of summons on the remaining accused. The next date of hearing is on 03 April 2025. While the outcome of any judicial proceeding is inherently uncertain and incapable of precise prediction, the management considering the present facts, opinion from independent legal counsel and other available information has not identified any adjustment or additional disclosure is required in the accompanying statement.
The auditors have qualified their review report on the aforementioned issue for the quarter and nine months ended 31 December 2024.
- 6 The figures for the corresponding previous periods/year have been regrouped/reclassified, wherever necessary, to make them comparable.

For and on behalf of Board of Directors of
KRBL Limited


Anoop Kumar Gupta
Joint Managing Director
DIN: 00030160



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Place: Noida

Date : 06 February 2025

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the KRBL Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of KRBL Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of KRBL Limited ('the Company') and its subsidiaries (the Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 31 December 2024 and the consolidated year to date results for the period 1 April 2024 to 31 December 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. As stated in Note 5 to the accompanying Statement, the Enforcement Directorate ('ED') is investigating Company's Joint Managing Director ('JMD') under the Prevention of Money Laundering Act, 2002, for alleged involvement in AgustaWestland case. Further, the ED has filed criminal complaint and made certain allegations against the Company, KRBL DMCC (a subsidiary of the Company) and JMD. As further described in the said note, a review of the impact of the allegations was performed by an independent professional firm appointed by the Board of Directors and in our view, as per the report of the independent professional firm, there is no conclusive evidence to ascertain impact of the aforesaid matter on the Statement and control environment of the Company. Pending the completion of ongoing investigation of the above matter by regulatory authorities, we are unable to comment on any adjustment that may be required to the accompanying Statement in this respect.



Walker ChandioK & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the KRBL Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Our audit report dated 20 May 2024 and review reports dated 13 November 2024 and 13 February 2024 on the consolidated financial results of the Company for the year ended 31 March 2024, for the quarter and six months period ended 30 September 2024 and for the quarter and nine months ended 31 December 2023, respectively, were also qualified in respect of this matter.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, except for the possible effects of the matter described in previous section, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw attention to Note 4 to the accompanying Statement, wherein it is stated that a portion of land parcels and building thereupon owned by the Company as identified in the aforesaid note has been attached by the Directorate of Enforcement ('ED') under the Prevention of Money Laundering Act, 2002 ('PMLA'), physical possession of which was restored subsequently against deposit, in connection with a money laundering investigation which is currently pending before the Special Judge, CBI Court. Based on the legal assessment of the outcome of the aforesaid matter, the management is of the view that no adjustment is required to the accompanying Statement in respect of aforesaid matter.

Our conclusion is not modified in respect of this matter.

7. We did not review the interim financial results of 3 subsidiaries included in the Statement, whose financial information reflects total revenues of Rs. Nil and Rs. Nil, total net profit after tax and total comprehensive income of Rs. 9 lakh and Rs. 21 lakh, for the quarter and nine-month period ended on 31 December 2024, respectively, as considered in the Statement which have not been reviewed by their auditors, and have been furnished to us by the Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, are based solely on such unreviewed interim financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial results certified by the Board of Directors.

For **Walker ChandioK & Co LLP**
Chartered Accountants
Firm's Registration No: 001076N/N500013

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Nitin Toshniwal
Partner
Membership No. 507568
UDIN: 25507568BMIEUZ4314

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Date: 2025.02.06 15:08:11 +05'30'



Place: New Delhi
Date: 6 February 2025

Walker Chandiook & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the KRBL Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Annexure 1

List of subsidiaries and step-down subsidiary included in the Statement

1. KRBL DMCC;
2. KRBL LLC, a subsidiary of KRBL DMCC; and
3. K B Exports Private Limited





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**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE
QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024**

(Rs. in lakh except as stated otherwise)

S. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Income						
(a)	Revenue from operations	1,68,190	1,27,048	1,43,798	4,15,156	4,06,639	5,38,469
(b)	Other income	846	3,584	2,824	6,603	8,824	9,696
	Total income	1,69,036	1,30,632	1,46,622	4,21,759	4,15,463	5,48,165
2.	Expenses						
(a)	Cost of materials consumed	1,51,795	70,216	1,54,609	3,13,158	3,14,652	4,53,853
(b)	Purchase of stock-in-trade	218	9	201	429	307	544
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(23,541)	29,433	(44,570)	8,307	(13,598)	(54,405)
(d)	Employee benefits expenses	4,379	4,087	3,681	12,507	10,507	14,885
(e)	Finance costs	115	83	748	674	978	2,410
(f)	Depreciation and amortisation expense	2,035	1,983	1,997	6,036	5,948	7,937
(g)	Other expenses	15,859	11,052	12,092	37,301	32,384	43,363
	Total expenses	1,50,860	1,16,863	1,28,758	3,78,412	3,51,178	4,68,587
3.	Profit before tax (1-2)	18,176	13,769	17,864	43,347	64,285	79,578
4.	Tax expense						
(a)	Current tax	5,682	3,513	4,871	12,149	16,962	21,066
(b)	Deferred tax	(767)	(11)	(391)	(986)	(855)	(1,074)
	Total tax expense	4,915	3,502	4,480	11,163	16,107	19,992
5.	Profit after tax (3-4)	13,261	10,267	13,384	32,184	48,178	59,586
6.	Other comprehensive Income						
(a)	Items that will not be reclassified to profit or loss	6	6	(7)	18	(21)	20
(b)	Income tax relating to items that will not be reclassified to profit or loss	(2)	(1)	2	(5)	6	(5)
(c)	Items that will be reclassified to profit or loss	(355)	(146)	(22)	(466)	(452)	(286)
(d)	Income tax relating to items that will be reclassified to profit or loss	95	38	5	128	116	92
	Total other comprehensive loss	(256)	(103)	(22)	(325)	(351)	(179)
7.	Total comprehensive income (5+6)	13,005	10,164	13,362	31,859	47,827	59,407
(a)	Net profit attributed to :						
	Owner of the Holding Company	13,261	10,267	13,384	32,184	48,178	59,586
	Non controlling Interest*	0	0	0	0	0	0
(b)	Other comprehensive Income attributed to:						
	Owner of the Holding Company	(256)	(103)	(22)	(325)	(351)	(179)
	Non controlling interest*	0	0	0	0	0	0
8.	Paid-up equity share capital (face value of Re. 1/- each)	2,289	2,289	2,289	2,289	2,289	2,289
9.	Other equity	-	-	-	-	-	4,83,502
10.	Earnings per equity share ("EPS") (face value of Re.1/- each) (EPS for the quarter not annualized)						
(a)	Basic	5.79	4.49	5.85	14.06	20.68	25.69
(b)	Diluted	5.79	4.49	5.85	14.06	20.68	25.69

*Rounded off to zero

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**NOTES TO THE STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024**

1. Operating Segments Disclosure as per Ind AS 108 "Operating Segments":

(Rs. in lakh except as stated otherwise)

S. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Segment revenue						
(a)	Agri	1,69,372	1,25,089	1,44,315	4,12,843	4,04,573	5,36,319
(b)	Energy	5,219	5,486	4,668	15,369	16,769	21,625
	Total segment revenue	1,74,591	1,30,575	1,48,983	4,28,212	4,21,342	5,57,944
	Inter segment revenue	(6,401)	(3,527)	(5,185)	(13,056)	(14,703)	(19,475)
	Net segment revenue	1,68,190	1,27,048	1,43,798	4,15,156	4,06,639	5,38,469
2.	Segment results						
(a)	Agri	17,672	11,861	17,366	39,537	59,890	74,171
(b)	Energy	870	2,190	779	4,744	5,237	6,543
	Total segment results (before finance costs and tax)	18,542	14,051	18,145	44,281	65,127	80,714
	Less: Other unallocable expenditures (net of unallocable incomes)	366	282	281	934	842	1,136
	Total profit before tax	18,176	13,769	17,864	43,347	64,285	79,578
3.	Segment assets						
(a)	Agri	5,49,086	5,20,776	5,86,435	5,49,086	5,86,435	5,41,242
(b)	Energy	49,452	52,131	51,760	49,452	51,760	51,190
(c)	Unallocable	259	980	1,962	259	1,962	271
	Total segment assets	5,98,797	5,73,887	6,40,157	5,98,797	6,40,157	5,92,703
4.	Segment liabilities						
(a)	Agri	79,239	66,793	1,53,588	79,239	1,53,588	94,997
(b)	Energy	396	594	822	396	822	662
(c)	Unallocable	10,579	10,922	11,368	10,579	11,368	11,164
	Total segment liabilities	90,214	78,309	1,65,778	90,214	1,65,778	1,06,823
	Segment revenue - Geographical information:						
(a)	Agri						
	India	1,13,075	1,00,094	1,16,799	3,07,107	3,00,196	4,03,197
	Rest of the world	56,297	24,995	27,516	1,05,736	1,04,377	1,33,122
	Sub-total (a)	1,69,372	1,25,089	1,44,315	4,12,843	4,04,573	5,36,319
(b)	Energy						
	India	5,219	5,486	4,668	15,369	16,769	21,625
	Sub-total (b)	5,219	5,486	4,668	15,369	16,769	21,625
	Total (a)+(b)	1,74,591	1,30,575	1,48,983	4,28,212	4,21,342	5,57,944
	Inter segment revenue	(6,401)	(3,527)	(5,185)	(13,056)	(14,703)	(19,475)
	Total	1,68,190	1,27,048	1,43,798	4,15,156	4,06,639	5,38,469

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PURPOSES ONLY





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**NOTES TO THE STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024**

- 2 The above unaudited consolidated financial results of KRBL Limited ("the Company") have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 06 February 2025. The statutory auditors have carried out a limited review of unaudited consolidated financial results of the Company for the quarter and nine months ended 31 December 2024, in accordance with Regulation 33, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, specified in Section 133 of the Companies Act, 2013.
- 4 A portion of land parcel and building thereupon, situated at Dhuri, Punjab was attached by the Directorate of Enforcement ('ED') to the extent of value of Rs. 1,532 lakh in connection with an investigation which is currently pending before the Special Judge, CBI Court. The Appellate Tribunal, PMLA (Government of India), New Delhi, followed by a confirming order of the Hon'ble High Court of Delhi, restored the physical possession of the land parcels in favour of the Company for specified purposes against a deposit of Rs. 1,113 lakh, without prejudice to the rights and contentions of the parties to be decided in the appeal. However, aforesaid attachment would continue till conclusion of the matter. The management based upon the legal assessments, is confident that it has a favourable case and the said attachment shall be vacated and no adjustment is required in the accompanying Statement.
The auditors have invited attention to the aforementioned issue in their review report for the quarter and nine months ended 31 December 2024.
- 5 Directorate of Enforcement ('ED') registered an Enforcement Case Information Report (ECIR) alleging commission of an offence under Section 3 of the PMLA, 2002 against the Company, KRBL DMCC (a subsidiary of KRBL Limited) and Mr. Anoop Kumar Gupta, the Joint Managing Director (JMD) of the Company. In the complaint filed, it was alleged that M/s Rawasi Al Khaleej General Trading LLC ('RAKGT') had received proceeds of crime of USD 24.62 million in AgustaWestland case during the period 2008-2010 which in turn had been transferred to the Company through KRBL DMCC. However, the Balsharaf Group (one of the Customers of the Company) filed an affidavit claiming the amount pertains to them.
During 2022, the Company had appointed an Independent professional firm (IP) to review the aforementioned allegations and assess the impact, if any. The IP issued a report to the Board of Directors, to which the Board responded to the observations, and based on this, no further action was proposed.
The said case is pending before the Special Court and gets listed on the given dates in its regular course. The proceedings are at the initial stage of service of summons on the remaining unserved accused. The next date of hearing is on 03 April 2025. While the outcome of any judicial proceeding is inherently uncertain and incapable of precise prediction, the management considering the present facts, opinion from independent legal counsel and other available information has not identified any adjustment or additional disclosure is required in the accompanying statement.
The auditors have qualified their review report on the aforementioned issue for the quarter and nine months ended 31 December 2024.
- 6 The figures for the corresponding previous periods/year have been regrouped/reclassified, wherever necessary, to make them comparable.
- 7 The Statement includes the results of the following entities: a) KRBL Limited, India (Holding Company) b) K B Exports Private Limited (subsidiary) c) KRBL DMCC (wholly-owned subsidiary) d) KRBL LLC (step-down subsidiary).

For and on behalf of Board of Directors of
KRBL Limited


Anoop Kumar Gupta
Joint Managing Director
DIN: 00030160



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PURPOSES ONLY**

Place: Noida

Date: 06 February 2025

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **Not Applicable as there is no default**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable for this quarter**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable for this quarter**