



KKV AGRO POWERS LIMITED

Regd.office: Vivaaga Building,#637,Oppanakara Street, Coimbatore - 641 001

Phone : 0422 - 6800000, Moblie : 9626656888,7418598886

E-mail : cs@kkvagropowers.com Website : www.kkvagropowers.com

CIN : LA0108TZ2012PLC018332, PAN : AAECN0204G, GST NO : 33AAECN0204G1Z6

Date: 29.05.2026

To

The Manager,
Listing Department
The National Stock Exchange of India Limited,
Plot No C-1, G Block, Bandra Kurla Complex,
Bandra (East), Mumbai - 400051

Symbol: KKVAPOW

Dear Sir/Madam,

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

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Clause 4 of Para A of Part A of Schedule III thereof, the National Stock Exchange is hereby informed that a meeting of the Board of Directors of the Company was held today, that is, on **Friday, 29th day of March, 2026, from 11:00 A.M to 04:15 P.M.** at the registered office of the Company situated at Vivagaa Building, No. 637, Oppanakara Street, Coimbatore - 641001.

The Outcome of the said meeting is as hereunder:

1. Approval of Audited Financial Results of the Company for the financial year ended 31st March 2026 along with Independent Auditors Report.
2. Declaration of Final Dividend of Rs. 10/- (Rupees Ten Only) per equity share with face value of Rs. 10/- each (100%), subject to approval of the shareholders in the ensuing Annual General Meeting.
3. Appointment of M/s. G.V. and Associates, Company Secretaries in Practice as Secretarial Auditors for the financial years 2026-27 and 2027-28

Detailed information relating to the appointment pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-



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POD2/I/3762/2026 dated January 30, 2026 have been attached herewith and marked as Annexure A

4. Appointment of M/s. S. Viswanathan LLP, Chartered Accountants as Internal Auditors for the financial years 2026-27 and 2027-28

Detailed information relating to the appointment pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 have been attached herewith and marked as Annexure B.

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

The meeting concluded at **4:15 P.M.**

Kindly take the above intimation on your record.

Thanking You
For KKV Agro Powers Limited

CS Arthi Venugopal
Company Secretary and Compliance Officer
Membership No. A76531



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Annexure-A

Disclosures pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

	Particulars	Disclosures
1.	Name of Appointee	G.V. and Associates, Practising Company Secretaries
2.	Designation	Secretarial Auditors
3.	Reason for change	Re-appointment
4.	Date of Appointment	29.05.2026
5.	Term of Appointment	For conducting the Secretarial Audit for 2 (two) financial years, i.e., 2026-27 and 2027-28
6.	Brief Profile	G.V. and Associates is a peer reviewed firm of Practising Company Secretaries registered with ICSI having offices in Coimbatore and Chennai founded and managed by FCS Vasudevan G specialised in rendering one shop service for Corporate Law Compliances, as well as Legal Consultancy and Solutions, Management Consultancy Services, etc.
7.	Disclosure of relationships between directors	Not Applicable



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Annexure-B

Disclosures pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

	Particulars	Disclosures
1.	Name of Appointee	S. Viswanathan LLP, Chartered Accountants
2.	Designation	Internal Auditors
3.	Reason for change	Re-appointment
4.	Date of Appointment	29.05.2026
5.	Term of Appointment	For conducting the Internal Audit for 2 (two) financial years, i.e., 2026-27 and 2027-28
6.	Brief Profile	S. Viswanathan LLP, a Limited Liability Partnership firm incorporated on 07.12.2015, is a firm of Chartered Accountants founded in the year 1931, and has its head office in Chennai and branch offices in Bangalore and Coimbatore. The areas of services are primarily in the field of Audit and Assurance, Tax and Advisory Services.
7.	Disclosure of relationships between directors	Not Applicable



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Date: 29.05.2026

To,

The Manager
Listing Department
The National Stock Exchange of India Limited
Plot No C-1, G Block, Bandra Kurla Complex,
Bandra (East), Mumbai - 400051

Symbol: KKVAPOW

Dear Sir/Madam,

SUBJECT: Submission of Standalone Audited Financial Results of the Company for the half year and year ended on March 31, 2026 along with Auditor's Report

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

1. Standalone Audited Financial Results for the half year and year ended on March 31, 2026.
2. Statement of Standalone Audited Asset & Liabilities for the year ended as on March 31, 2026.
3. Standalone Cash Flow Statement for the year ended as on March 31, 2026.
4. Audit Report (unmodified opinion) on the Audited Financial Results.
5. Declaration by the Company (for audit report with unmodified opinion).

The meeting concluded at **04:15 P.M.**

Kindly take the above intimation on your record.

Thanking You
For KKV Agro Powers Limited

CS Arthi Venugopal
Company Secretary and Compliance Officer
Membership No. A76531



Independent Auditor's Report on Annual Financial Results

To the Board of Directors **KKV Agro Powers Limited** Opinion

Opinion

1. We have audited the accompanying annual financial results ("the Statement") of **KKV AGRO POWERS LIMITED** ("the company") for the year ended 31st March,2026, attached herewith, 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. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii) gives a true and fair view in conformity with the applicable Accounting Standards ('AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India, of the net profit (after tax) and other financial information of the company for the year ended 31 st March,2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management and board of Directors Responsibilities for-the Financial Results

4. This Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the applicable Accounting Standards specified under section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating



effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, Board of Directors are responsible for assessing the Company's ability to continue as a going concern. disclosing, as applicable. matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

6. The Management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error. and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on this Statement.

8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We are also:

- Identify and assess the risks of material misstatement of the Statement. whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and



- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. The financial results for the half year ended 31st March 2026 are the balancing figures between the audited figures in respect of the financial year ended 31st March 2026 and the unaudited half yearly figures up to 30th September 2025, being the date of the end of the first half year of the current financial year, which were subjected to limited review as required under Regulation 33 of the SEBI Listing Regulations.

For B. Thiagarajan & Co
Chartered Accountants,
F. Reg No. 004371S

T. Karthick

Karthick Thiagarajan
Partner

M. No. 290406

UDIN: 26290406IEEFG7F5643



Place: Chennai

Date: 29th May, 2026

KKV AGRO POWERS LIMITED
Corporate Identification Number (CIN) : L40108TZ2012PLC018332
Registered Office : Vivaaga Building,637,Oppanakara Street, Coimbatore - 641 001.
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Statement of Financial Results for the year ended March 31, 2026

(₹ In Lakhs)

S.No	PARTICULARS	Half Year Ended			Year Ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		(Refer Note No.3)	Unaudited	(Refer Note No.3)	Audited	Audited
I	Revenue from operations	61,567	34,782	52,309	96,350	96,213
II	Other income	10	0	7	10	9
III	Total Income (I + II)	61,577	34,783	52,316	96,360	96,223
IV	Expenses					
	a) Purchase of Stock-in-Trade	61,351	33,729	52,268	95,080	95,332
	b) Changes in Inventories	(120)	(198)	(725)	(318)	(471)
	c) Power Generation Expenses	154	142	190	295	323
	d) Employee Benefits Expenses	107	66	82	174	143
	e) Finance Costs	34	35	51	69	99
	f) Depreciation and Amortization Expense	92	90	109	182	178
	g) Other Expenses	155	195	193	350	365
	Total expenses	61,774	34,059	52,167	95,832	95,969
V	Profit before tax (VII - VIII)	(196)	724	149	527	254
VI	Tax expense					
	Current Tax	(33)	250	81	217	102
	Deferred Tax	(25)	8	(14)	(17)	(17)
VII	Net Profit for the period (V - VI)	(139)	467	82	328	169
VIII	Paid-up equity Share Capital (Face Value of the Share - ₹10/- each)				62	57
IX	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year (Audited)					
X	Earnings per share (EPS) - Basic / Diluted - Rs. / Share	(22.29)	74.83	13.09	52.54	27.05

Notes:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29th May, 2026.
- The company operates under Two segments viz. Business of generation & sale of electricity and Trading of Precious Metals.
- Figures for the half year ended 31st March, 2026 and 31st, March 2025 is the balancing figure between the audited figures for the full financial year and the unaudited six-month published figures for the respective financial year.
- On 26th September 2025, the Company allotted 56,687 Shares as Bonus in ratio 1:10. Accordingly basic and diluted EPS for all periods presented have been retrospectively adjusted for the element in Bonus Issue.
- Figures of the previous period/ year have been regrouped/ rearranged whenever 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.

For KKV Agro Powers Limited

T. K. Chandina

Managing Director

DIN:00031091



Statement of financial position as on 31st March 2026				
(₹ In Lakhs)				
Particulars	31.03.2026		31.03.2025	
	Audited		Audited	
A. EQUITY AND LIABILITIES				
1. Shareholder's Funds				
(a) Share Capital	152		147	
(b) Reserves & Surplus	2,416	2,569	2,126	2,272
2. Non-Current Liabilities				
(a) Deferred Tax Liabilities (Net)	461		477.87	
(b) Long-Term Provisions	4	465	4.49	482.36
3. Current Liabilities				
(a) Short-Term Borrowings	1,572		868	
(b) Trade Payables				
(i) Total Outstanding dues of Micro & Small Enterprises	7		17	
(ii) Total Outstanding dues of creditors other than Micro and Small Enterprises	447		567	
(c) Other Current Liabilities	382		352	
(c) Short Term Provisions	9	2,417	-	1,804
TOTAL - EQUITY AND LIABILITIES		5,451		4,558
B. ASSETS				
1. Non Current Assets				
a) Property, Plant & Equipment and Intangible Assets				
(i) Property, Plant & Equipment	1,864		1,975	
(ii) Intangible Assets	0		1	
(iii) Capital Work-in-Progress			68	
(iv) Biological Assets	2		2	
b) Long-Term Loans and Advances	148	2,014	257	2,303
2. Current Assets				
a) Inventories	1,959		1,641	
b) Trade receivables	920		279	
c) Cash and Cash Equivalents	268		57	
d) Bank balance other than Cash and Cash Equivalents	3		17	
e) Short Term loans and advances	21		75	
f) Other current assets	266	3,437	187	2,255
TOTAL - ASSETS		5,451		4,558

For KKV Agro Powers Limited

T.K. Ushadin
Managing Director
DIN: 00031091



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Segment Information for the year ended 31st March, 2026					
PARTICULARS	Half Year Ended			Year Ended	
	Refer Note*	Unaudited	Refer Note*	Audited	Audited
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
<i>(₹ In Lakhs)</i>					
1. Segment Revenue					
Energy Generation	219	352	446	571	752
Jewellery Business	61,349	34,431	51,852	95,779	95,460
Others - Unallocated	10	0	9	10	11
Revenue from Operations	61,577	34,783	52,316	96,360	96,223
2. Segment Expenditure					
Energy Generation	314	320	404	635	696
Jewellery Business	61,453	33,737	51,763	95,189	95,273
Others - Unallocated	(0)	0	0	0	0
Total Expenditure	61,767	34,057	52,167	95,824	95,969
3. Segment Results					
Energy Generation	-96	31	42	(64)	56
Jewellery Business	-104	694	99	590	188
Others - Unallocated	10	0	9	10	11
Total Segment Profit before Tax	-190	725	149	536	254
Other Unallocated Expenditure (Net of Income)	-	-	-	-	-
Profit Before Tax	-190	725	149	536	254
Less: Tax expense	(57)	257	67	200	85
Profit after Tax	(132)	468	82	336	169
4. Segment Assets					
Energy Generation	2,372	2,466	2,578	2,372	2,578
Jewellery Business	3,444	3,329	2,025	3,444	2,025
Others - Unallocated	(365)	(328)	(44)	(365)	(44)
Total Assets	5,451	5,467	4,558	5,451	4,558
5. Segment Liabilities					
Energy Generation	748	776	648	748	648
Jewellery Business	2,129	2,094	1,633	2,129	1,633
Others - Unallocated	6	(108)	6	6	6
Total Liabilities	2,883	2,762	2,287	2,883	2,287

* Refer to Note No.3 in Statement of Financial Results for the year ended on 31 March 2026

For KKV Agro Powers Limited

T. K. Chaudhary

Managing Director

DIN : 00031091





KKV Agro Powers Limited
Statement of Cash flows for the year ended 31 March 2026

Particulars	As at	
	31 March 2026	31 March 2025
A. Cash flows from Operating activities		
Net profit before taxation and extraordinary items		
Adjustments for:	527	254
Depreciation		-
Interest income	182	178
Interest expenses	(5)	(5)
Operating profit before Working Capital changes	64	93
	769	520
- (Increase)/decrease in Inventories	(318)	(471)
- (Increase)/decrease in Trade Receivables	(641)	(62)
- (Increase)/decrease in Loans and Advances	163	(4)
- (Increase)/decrease in other assets	(79)	202
- (Decrease)/increase in Trade Payables	(130)	(107)
- (Decrease)/increase in Liabilities and Provisions	40	126
Cash generated from Operations	-197	203
Income taxes paid	(217)	(102)
Net cash from/(used in) Operating activities - (A)	-414	101
B. Cash flows from Investing activities		
Purchase of Property, Plant & Equipment	(3)	(10)
Redemption of Fixed Deposits	14	116
Loss made in hedging	-	2
Interest received	5	5
Net cash from / (used in) Investing activities - (B)	16	113
C. Cash flows from Financing activities		
Repayment of long term borrowings	(28)	(112)
Decrease in Short-Term Borrowings	732	(259)
Dividend Paid	(31)	(19)
Interest paid	(64)	(93)
Net cash from/(used in) Financing activities - (C)	609	(483)
Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)	211	(270)
Cash and Cash Equivalents at the beginning of the year	57	327
Less: Bank Balance not considering as Cash at Cash equivalents as per AS-3	-	-
Cash and Cash Equivalents at the end of the year (Refer Note No.)	268	57

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

For KKV Agro Powers Limited

T. K. Chandine.

Managing Director

DIN:00031091





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Date: 29.05.2026

To,

The Manager

Listing Department

The National Stock Exchange of India Limited

Plot No C-1, G Block, Bandra Kurla Complex,

Bandra (East), Mumbai - 400051

Symbol: KKVAPOW

Dear Sir/Madam,

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

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s B. Thiagarajan & Co. (Firm Registration No. 004371S), have issued an Audit Report with unmodified opinion on the Standalone Audited Financial Results of the Company for the half year and year ended March 31, 2026.

You are requested to take the same on record.

Thanking You

For KKV Agro Powers Limited

T. K. Chandiran

Tirupur Kulandaivel Chandiran

DIN: 00031091

Managing Director