



Date: 18.06.2026

To,  
**The Listing Department**  
**National Stock Exchange of India Limited**  
**Exchange Plaza, Bandra Kurla Complex,**  
**Bandra (E), Mumbai - 400051.**

Symbol: **KNAGRI**  
Series: **EQ**

**Subject: Update/ Clarification on Machine Readable Form / Legible copy of Financial Results.**  
**Ref: NSE email dated June 09, 2026**

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Dear Sir/Madam,

We are resubmitting the financial results that were submitted by us on 30.05.2026, after rescanning them in a different PDF version to ensure better readability.

You are requested to kindly take the above information on record.

For, **KN Agri Resources Limited**

**Neelam Wadhvani**  
**Company Secretary &**  
**Compliance Officer**

Encl: as above

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**KN AGRI RESOURCES LIMITED**

Regd. Office: KN Building, Panchsheel, Raipur-492001, CG, India

Tel: +91 771 2293706 / 08, Email: [info@knagri.com](mailto:info@knagri.com), website: [www.knagri.com](http://www.knagri.com), CIN L15141 CT 1987 PLC 003777

# PUKHRAJ & ASSOCIATES

Chartered Accountants



C- 191, Shailendra Nagar,  
Near Budhi Mata Mandir Chowk,  
Katora Talab Road No 10, Raipur,  
Chhattisgarh, India - 492001  
Ph. No. 0771-2227591, 2539648  
Email: jainpukhraj@yahoo.com  
Web: www.jainpukhraj.com

**Auditor's report on Consolidated Financial Results of KN Agri Resources Limited for the Quarter and year ended March 31, 2026 pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

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

## **Opinion**

We have audited the accompanying statement of Consolidated Financial Results ("the Statement") of KN Agri Resources Limited (hereinafter referred to as "the Company") for the quarter ended 31.03.2026 and the year-to date results for the period 01.04.2025 to 31.03.2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid year to date financial results:

- (i) are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Company, for the quarter ended 31.03.2026 as well as the year-to-date results for the period from 01.04.2025 to 31.03.2026.

## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence

*Pukhraj & Associates*



we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial results.

### **Management's and Board of Directors' Responsibilities for the Financial Results**

These financial results have been prepared on the basis of the financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and the 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.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 SAs will always detect a material misstatement when it exists, as specified under section -143(10) of the Act. 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 on the basis of these financial results.

As part of an audit in accordance with SAs as specified under section - 143(10) of the Act, we exercise professional judgment and maintain professional scepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial results, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place 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 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 financial results 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.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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

The Financial Results include the results for the quarter ended 31.03.2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Date: 30.05.26  
Place: Raipur  
UDIN: 26071192VCHDQQ4430

**For, Pukhraj & Associates**  
Chartered Accountants  
Firm Reg. No. 002013C



*Pukhraj Jain*  
Pukhraj Jain  
(Partner)  
M.No. 071192

KN Agri Resources Limited

CIN-L15141CT1987PLC003777

Regd. Office: KN Building, Panchsheel, Raipur-492001, C.G. India, Tel: +91-771-2293706-08, Email: info@knagri.com, Website: www.knagri.com

Pursuant to regulation 33 and regulation 52 of the SEBI (LODR) Regulation 2015  
Audited Consolidated Balance Sheet as at 31.03.2026

(INR in Crores)

PARTICULARS	YEAR ENDED	
	Year to date figures for current period ended (As on 31.03.2026)	Year to date figures for current period ended (As on 31.03.2025)
	Audited	Audited
<b>I. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property Plant And Equipment	29.39	27.20
(b) Capital Work In Progress	20.33	8.00
(c) Right of Use Assets	0.10	0.03
(d) Intangible assets	-	-
(e) Financial Asset		
(i) Investments	23.04	26.46
(ii) Loans	-	-
(iii) Other financial assets	-	-
(f) Other non-current assets	1.59	0.33
<b>Total Non - Current Assets</b>	<b>74.44</b>	<b>62.02</b>
<b>(2) Current assets</b>		
(a) Inventories	230.89	245.20
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	57.37	51.80
(iii) Cash and cash equivalents	5.49	9.11
(iv) Loans and Advances	50.04	54.88
(v) Other financial assets	-	-
(c) Other current assets	15.41	18.69
<b>Total Current Assets</b>	<b>359.19</b>	<b>379.68</b>
<b>Total Assets</b>	<b>433.64</b>	<b>441.70</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	25.00	25.00
(b) Other Equity	359.73	326.46
(c) Non Controlling Interest	0.03	0.05
<b>Total equity</b>	<b>384.77</b>	<b>351.51</b>
<b>(2) Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Long Term Borrowings	1.22	-
(ii) Other financial liabilities	-	-
(b) Long Term Provisions	-	-
(c) Deferred tax liabilities (Net)	0.23	0.45
(d) Other non-current liabilities	-	-
<b>Total Non - Current Liabilities</b>	<b>1.45</b>	<b>0.45</b>
<b>(3) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Short Term Borrowings	32.91	50.99
(ii) Trade payables	-	-
Total outstanding dues of MSME	-	-
Total outstanding dues of creditors other than MSME	0.89	2.22
(iii) Other financial liabilities	0.00	28.64
(b) Short Term Provisions	2.93	1.45
(c) Current Tax Liabilities (Net)	4.40	3.87
(d) Other current liabilities	6.29	2.57
<b>Total Current Liabilities</b>	<b>47.42</b>	<b>89.74</b>
<b>Total Equity and Liabilities</b>	<b>433.64</b>	<b>441.70</b>

Place: Raipur  
Date: 30.05.2026



KN Agri Resources Limited  
For, KN Agri Resources Limited

Director/Authorised Signatory  
Dhirendra Shrishimal  
Whole Time Director & CFO  
DIN-00324169

**KN Agri Resources Limited**

CIN-L15141CT1987PLC003777

Regd. Office: KN Building, Panchsheel, Raipur-492001, C.G. India, Tel: +91-771-2293706-08, Email: info@knagri.com, Website: www.knagri.com

Pursuant to regulation 33 and regulation 52 of the SEBI (LODR) Regulation 2015

**Audited Consolidated Statement of Profit and Loss (Including Other Comprehensive Income)**

(INR in Crores)

Particulars	QUARTER ENDED			YEAR ENDED	
	For The Period Ended 31.03.2026	For The Period Ended 31.12.2025	For The Period Ended 31.03.2025	For The Period Ended 31.03.2026	For The Period Ended 31.03.2025
	AUDITED	UNAUDITED	AUDITED	AUDITED	
<b>I. Revenue from operations</b>	480.97	512.65	495.68	1814.00	1724.85
II. Other Income	5.14	0.27	2.87	7.40	3.85
<b>III. Total Income (I +II)</b>	<b>486.11</b>	<b>512.92</b>	<b>498.55</b>	<b>1821.41</b>	<b>1728.70</b>
<b>IV. Expenses:-</b>					
Cost of materials consumed	153.81	289.75	236.10	916.32	850.06
Purchase of Stock SFG/FG	224.67	166.32	230.35	622.98	725.57
Changes in inventories	49.74	-0.64	-38.99	69.73	-32.20
Employee benefit expense	3.58	2.51	2.81	11.00	10.61
Financial costs	3.44	2.21	2.71	10.70	11.10
Depreciation and Amortisation Expenses	0.84	0.86	0.87	3.44	3.47
Other expenses	32.27	44.56	43.30	143.22	110.22
<b>Total Expenses</b>	<b>468.34</b>	<b>505.57</b>	<b>477.15</b>	<b>1777.39</b>	<b>1678.84</b>
<b>V. Profit before Tax (III-IV)</b>	<b>17.78</b>	<b>7.35</b>	<b>21.40</b>	<b>44.02</b>	<b>49.87</b>
<b>VI. Tax expense:</b>					
(1) Current tax	5.37	1.85	5.56	11.97	13.10
(2) Deferred tax	-0.67	0.45	-	-0.22	-0.31
(3) Tax Relating to Prior Years	0.48	-	-	0.60	0.17
<b>VII. Profit after Tax (V-VI)</b>	<b>12.60</b>	<b>5.05</b>	<b>15.84</b>	<b>31.68</b>	<b>36.90</b>
<b>VIII. Share of (Loss)/Profit in Associates</b>	-	-	-	-	0.14
<b>IX. Other Comprehensive Income</b>					
<b>Items that will not be reclassified to the profit and loss</b>					
Net Change in Fair Value of Investments	-0.91	0.00	0.46	-0.91	0.84
Net Change in Fair Value Of Right of use of assets	-	-	-	-	-
Remeasurement of defined benefit liability	-	-	-	-	-
Deferred tax on items that will not be reclassified subsequently to profit and loss	-	-	-	-	-
<b>Income tax on items that will not be reclassified subsequently to profit and loss</b>	<b>0.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.12</b>	<b>-0.05</b>
<b>Other Comprehensive Income (net of tax)</b>	<b>-0.79</b>	<b>0.00</b>	<b>0.46</b>	<b>-0.79</b>	<b>0.80</b>
<b>IX. Total Comprehensive Income for the Year</b>	<b>11.81</b>	<b>5.05</b>	<b>16.30</b>	<b>30.88</b>	<b>37.84</b>
<b>X. Earning per equity share attributable to owners of KN Agri Resources Limited</b>					
(1) Basic	5.04	2.02	6.34	12.67	14.76
(2) Diluted	5.04	2.02	6.34	12.67	14.76

Place: Raipur  
Date: 30.05.2026



**KN Agri Resources Limited**  
For, KN Agri Resources Limited

Dhirendra Shrivastava  
Whole Time Director & CFO  
DIN-00324169

**Cash Flow Statement of Consolidated Financial Statement for the year ended 31.03.2026 (INR IN CRORES)**

PARTICULARS	Year to date figures for current peirod ended ( As on 31.03.2026)	Year to date figures for current peirod ended ( As on 31.03.2025)
	Audited	Audited
<b>A. Cash Flow From Operating Activities</b>		
<b>Net Profit before tax as per Profit and Loss Account</b>	44.02	49.87
<b>Adjustments for:</b>		
Depreciation and Amortization Expenses	3.44	3.47
Loss/(Gain) on Disposal of Plant, Property and Equipment and shares	1.27	(0.04)
Interest Income	(7.18)	(3.72)
Financial Cost	10.70	11.10
Bad Debt		
Dividend	0.00	(0.00)
Change in fair value of gratuity through OCI	-	-
<b>Operating profit before working capital changes</b>	<b>52.25</b>	<b>60.68</b>
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Trade Receivable	(5.58)	55.32
(Increase)/Decrease in Inventory	14.32	(16.52)
(Increase)/Decrease Loan And Advances	4.84	(51.96)
(Increase)/Decrease in Other Current Assets	3.28	12.65
Increase/(Decrease) in Borrowings	(18.08)	(59.21)
Increase/(Decrease) in Other Financial Liabilities	(28.64)	14.90
Increase/(Decrease) in Trade Payables	(1.33)	(6.41)
Increase/(Decrease) in Provisions	1.48	(0.98)
Increase/(Decrease) in Other Current Tax Liabilities	-	-
Increase/(Decrease) in Other Current Liabilities	3.72	(0.11)
<b>Cash generated from Operation</b>	<b>26.26</b>	<b>8.36</b>
<b>Income Taxes Paid</b>	<b>11.90</b>	<b>11.01</b>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>14.36</b>	<b>(2.65)</b>
<b>B. Cash Flow From Investing Activities</b>		
Purchase of Investment	(1.50)	(4.00)
Dividend	(0.00)	0.00
Interest Income	7.18	3.72
Receipt from Sale of Plant, Property and Equipment and investment	5.11	0.06
Payment for Intangible asset	-	-
Payments for Plant, Property and Equipment	(5.63)	(1.93)
Payment for capital work in progress	(12.33)	(7.57)
Other financial Assets (Non Current)/(Maturity)/(payment)	(1.33)	-
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>(8.50)</b>	<b>(9.72)</b>
<b>C. Cash Flow From Financing Activities</b>		
Proceeds from Issue of Equity Share capital	-	-
Increase/(Decrease) in Shares Premium	-	-
Proceeds/(Repayment) of Non Current Borrowings (Net)	1.22	-
Finance Cost	(10.70)	(11.10)
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>(9.48)</b>	<b>(11.10)</b>
<b>Net Increase /(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(3.61)</b>	<b>(23.45)</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>9.11</b>	<b>32.85</b>
<b>Add: Effect of Exchange Rate changes on Cash and Cash Equivalents</b>	<b>-</b>	<b>-</b>
<b>Cash and Cash Equivalents at the end of the year</b>	<b>5.49</b>	<b>9.11</b>

Place: Raipur

Date: 30.05.2026



**KN Agri Resources Limited**  
For KN Agri Resources Limited

Dhirendra Singh  
Whole Time Director & CFO  
DIN-00324169

KN Agri Resources Limited

CIN-L15141CT1987PLC003777

Regd. Office: KN Building, Panchsheel, Raipur-492001, C.G. India, Tel: +91-771-2293706-08, Email: info@knagri.com, Website: www.knagri.com

Pursuant to regulation 33 and regulation 52 of the SEBI (LODR) Regulation 2015

Consolidated Segment wise Revenue, Results, Assets, and Liabilities for the year ended 31 March 2026

(Rs. In Crore)

Particulars	Quarter Ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
<b>1 Segment-wise Revenue</b>					
(a) Agri Commodities	480.77	512.41	495.49	1812.73	1723.71
(b) Power	0.19	0.24	0.19	1.27	1.14
(c) Other Income	5.14	0.27	2.87	7.40	3.85
Total	486.11	512.92	498.55	1821.41	1728.70
Less: Inter-segment revenue (if any)	0.00	0.00	0.00	0.00	0.00
<b>Net Sales/Income from Operations</b>	<b>486.11</b>	<b>512.92</b>	<b>498.55</b>	<b>1,821.41</b>	<b>1,728.70</b>
<b>2 Segment results</b>					
Profit/Loss before Interest and Tax:					
(a) Agri Commodities	21.44	9.69	24.31	55.14	61.67
(b) Power	-0.22	-0.13	-0.20	-0.42	-0.70
Total	21.22	9.56	24.11	54.72	60.97
Less: Interest	3.44	2.21	2.71	10.70	11.10
Less: Other Un-allocable Expenditure net off Un-allocable income					
<b>Total Profit Before tax</b>	<b>17.78</b>	<b>7.35</b>	<b>21.40</b>	<b>44.02</b>	<b>49.87</b>
<b>3 Segment Assets</b>					
(a) Agri Commodities	425.15	605.38	430.42	425.15	430.42
(b) Power	8.49	9.90	11.28	8.49	11.28
Un-allocable assets (if any)					
<b>Total</b>	<b>433.64</b>	<b>615.28</b>	<b>441.70</b>	<b>433.64</b>	<b>441.70</b>
<b>4 Segment Liabilities</b>					
(a) Agri Commodities	44.58	242.16	89.85	44.58	89.85
(b) Power	4.29	(0.04)	0.34	4.29	0.34
Un-allocable Liabilities (if any)					
<b>Total</b>	<b>48.87</b>	<b>242.12</b>	<b>90.19</b>	<b>48.87</b>	<b>90.19</b>

Place: Raipur

Date: 30.05.2026



For KN Agri Resources Limited

Dhirendra Shrishrimal

Whole Time Director & CFO

DIN-00324169

KN Agri Resources Limited

Director/Authorised Signatory

**KN Agri Resources Limited**  
**CIN-L15141CT1987PLC003777**

**With its subsidiary KN Retail Private Limited & Sharad KN Bio-Organic Private Limited  
And associates Raipur Mega Food Park Private Limited and Blue brahma Clean Energy  
Solutions Private Limited**

**Notes on Consolidated Financial Results as on 31.03.2026**

1. The above Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 30.05.2026.
2. The Statutory Auditors of the Company have carried out the Statutory Audit of the above financial results of the Company and have expressed an unmodified opinion on these Results.
3. The consolidated financial results 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), rule 2015 (as amended)
4. The above consolidated financial result for the year end 31st march 2026 have been prepared by the company in accordance with regulation 33 of SEBI (listing obligations and disclosure requirement) regulation, 2015 (as amended).
5. There is no investor complaints received/pending as on March 31, 2026.
6. The Company has two business segment i.e Agri & Power Division
7. Previous period/ year figures have been re-grouped / re-classified wherever required.
8. The financial statement includes the results for the Quarter ended 31.03.2026 being the balancing figures in respect of the full financial year and the unaudited figures in respect of third quarter of the current financial year.
9. The Statement includes the results of the following entities:

**(i) List of Subsidiaries:**

- a. KN Retail Private Limited

KN Retail Private Limited has been incorporated on Dt. 28.06.2024 as a wholly-owned subsidiary of the company.

- b. Sharaad KN Bio-Organic Private Limited

Sharaad KN Bio-Organic Private Limited has been incorporated on Dt. 08.01.2025 as a 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 Year ended March 31,2026

**(ii) List of Associates:**

- a. Raipur Mega Food Park Private Limited

10. The above results are also available on the Company's website <http://knagri.com> and financial results under corporate section of [www.nseindia.com](http://www.nseindia.com).

**Place: Raipur**  
**Date: 30.05.2026**



**For KN Agri Resources Limited**  
**KN Agri Resources Limited**

**Dhirendra Shrishrimal**  
Director/Authorised Signatory  
**Whole Time Director & CFO**  
**DIN-00324169**

# PUKHRAJ & ASSOCIATES

Chartered Accountants



C- 191, Shailendra Nagar,  
Near Budhi Mata Mandir Chowk,  
Katora Talab Road No 10, Raipur,  
Chhattisgarh, India - 492001  
Ph. No. 0771-2227591, 2539648  
Email: jainpukhraj@yahoo.com  
Web: www.jainpukhraj.com

## Auditor's report on Standalone Financial Results of KN Agri Resources Limited for the Quarter and year ended March 31, 2026 pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
The Board of Directors of KN Agri Resources Limited

### Opinion

We have audited the accompanying statement of Standalone Financial Results ("the Statement") of KN Agri Resources Limited (hereinafter referred to as "the Company") for the quarter ended 31.03.2026 and the year-to date results for the period 01.04.2025 to 31.03.2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid year to date financial results:

- (i) are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and;
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Company, for the quarter ended 31.03.2026 as well as the year-to-date results for the period from 01.04.2025 to 31.03.2026.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 together with the ethical

*Pukhraj & Associates*



requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial results.

### **Management's and Board of Directors' Responsibilities for the Financial Results**

These financial results have been prepared on the basis of the financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and the 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.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 SAs will always detect a material misstatement when it exists, as specified under section -143(10) of the Act. 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 on the basis of these financial results.



As part of an audit in accordance with SAs as specified under section – 143(10) of the Act, we exercise professional judgment and maintain professional scepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial results, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place 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 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 financial results 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.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

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.

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.

*Pukhraj & Associates*



**Other Matter**

The Financial Results include the results for the quarter ended 31.03.2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Date: 30.05.2026

Place: Raipur

UDIN: 26071192QLZMPH8756

**For, Pukhraj & Associates**  
Chartered Accountants  
Firm Reg. No. 002013C



*Pukhraj Jain*

Pukhraj Jain  
(Partner)  
M.No. 071192

KN Agri Resources Limited  
CIN-L15141CT1987PLC003777

Regd. Office: KN Building, Panchsheel, Raipur-492001, C.G. India, Tel: +91-771-2293706-08, Email: info@knagri.com, Website: www.knagri.com

Pursuant to regulation 33 and regulation 52 of the SEBI (LODR) Regulation 2015  
Audited Standalone Balance Sheet as at 31.03.2026

(INR in Crores)

PARTICULARS	YEAR ENDED	
	Year to date figures for current period ended (As on 31.03.2026)	Year to date figures for current period ended (As on 31.03.2025)
	Audited	Audited
<b>I. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property Plant And Equipment	29.39	27.20
(b) Capital Work In Progress	-	1.40
(c) Right of Use Assets	0.03	0.03
(d) Intangible assets	-	-
(e) Financial Asset		
(i) Investments	23.23	29.02
(ii) Loans	-	-
(iii) Other financial assets	-	-
(f) Other non-current assets	-	-
<b>Total Non - Current Assets</b>	<b>52.64</b>	<b>57.65</b>
<b>(2) Current assets</b>		
(a) Inventories	230.89	245.20
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	57.37	51.80
(iii) Cash and cash equivalents	5.47	8.97
(iv) Loans and Advances	67.46	60.84
(v) Other financial assets	-	-
(c) Other current assets	14.82	18.69
<b>Total Current Assets</b>	<b>376.00</b>	<b>385.50</b>
<b>Total Assets</b>	<b>428.65</b>	<b>443.15</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	25.00	25.00
(b) Other Equity	359.73	328.82
<b>Total equity</b>	<b>384.73</b>	<b>353.82</b>
<b>(2) Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Long Term Borrowings	1.22	-
(ii) Other financial liabilities	-	-
(b) Long Term Provisions	-	-
(c) Deferred tax liabilities (Net)	0.23	0.45
(d) Other non-current liabilities	-	-
<b>Total Non - Current Liabilities</b>	<b>1.45</b>	<b>0.45</b>
<b>(3) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Short Term Borrowings	32.91	50.99
(ii) Trade payables	-	-
Total outstanding dues of MSME	-	-
Total outstanding dues of creditors other than MSME	0.89	2.22
(iii) Other financial liabilities	0.00	28.64
(b) Short Term Provisions	2.92	1.45
(c) Current Tax Liabilities (Net)	4.40	3.87
(d) Other current liabilities	1.34	1.70
<b>Total Current Liabilities</b>	<b>42.46</b>	<b>88.87</b>
<b>Total Equity and Liabilities</b>	<b>428.65</b>	<b>443.15</b>
<b>Place: Raipur</b>	<b>KN Agri Resources Limited</b>	
<b>Date: 30.05.2026</b>	For, KN Agri Resources Limited	
	Dhirendra Shrivishmal Whole Time Director & CFO DIN-00324169	
	Director/Authorised Signatory	



**KN Agri Resources Limited**  
CIN-L15141CT1987PLC003777

Regd. Office: KN Building, Panchsheel, Raipur-492001, C.G. India, Tel: +91-771-2293706-08, Email: info@knagri.com, Website: www.knagri.com  
Pursuant to regulation 33 and regulation 52 of the SEBI (LODR) Regulation 2015

**Audited Standalone Statement of Profit and Loss (Including Other Comprehensive Income)**

(INR in Crores)

Particulars	QUARTER ENDED			YEAR ENDED	
	For The Period Ended 31.03.2026	For The Period Ended 31.12.2025	For The Period Ended 31.03.2025	For The Period Ended 31.03.2026	For The Period Ended 31.03.2025
	AUDITED	UNAUDITED	AUDITED	AUDITED	
<b>I. Revenue from operations</b>	480.97	512.65	495.68	1809.62	1724.85
II. Other Income	5.14	0.27	2.87	7.40	3.85
<b>III. Total Income (I +II)</b>	<b>486.11</b>	<b>512.92</b>	<b>498.55</b>	<b>1817.02</b>	<b>1728.70</b>
<b>IV. Expenses:-</b>					
Cost of materials consumed	153.81	289.75	236.10	916.32	850.06
Purchase of Stock SFG/FG	224.66	166.32	230.35	618.60	725.57
Changes in inventories	49.74	-0.64	-38.99	69.73	-32.20
Employee benefit expense	3.58	2.51	2.81	11.00	10.61
Financial costs	3.44	2.21	2.71	10.70	11.10
Depreciation and Amortisation Expenses	0.83	0.86	0.87	3.43	3.47
Other expenses	32.24	44.56	43.30	143.19	110.22
<b>Total Expenses</b>	<b>468.31</b>	<b>505.57</b>	<b>477.15</b>	<b>1772.98</b>	<b>1678.84</b>
<b>V. Profit before Tax (III-IV)</b>	<b>17.81</b>	<b>7.35</b>	<b>21.40</b>	<b>44.05</b>	<b>49.87</b>
<b>VI. Tax expense:</b>					
(1) Current tax	5.37	1.85	5.56	11.97	13.10
(2) Deferred tax	-0.67	0.45	-	-0.22	-0.31
(3) Tax Relating to Prior Years	0.48	-	-	0.60	0.17
<b>VII. Profit after Tax (V-VI)</b>	<b>12.63</b>	<b>5.05</b>	<b>15.84</b>	<b>31.70</b>	<b>36.90</b>
<b>VIII. Share of (Loss)/Profit in Associates</b>	-	-	-	-	-
<b>IX. Other Comprehensive Income</b>					
<b>Items that will not be reclassified to the profit and loss</b>					
Net Change in Fair Value of Investments	-0.91	0.00	0.46	-0.91	0.84
Net Change in Fair Value Of Right of use of assets	-	-	-	-	-
Remeasurement of defined benefit liability	-	-	-	-	-
Deferred tax on items that will not be reclassified subsequently to profit and loss	-	-	-	-	-
<b>Income tax on items that will not be reclassified subsequently to profit and loss</b>	<b>0.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.12</b>	<b>-0.05</b>
<b>Other Comprehensive Income (net of tax)</b>	<b>-0.79</b>	<b>0.00</b>	<b>0.46</b>	<b>-0.79</b>	<b>0.80</b>
<b>IX. Total Comprehensive Income for the Year</b>	<b>11.84</b>	<b>5.05</b>	<b>16.30</b>	<b>30.91</b>	<b>37.70</b>
<b>X. Earning per equity share attributable to owners of KN Agri Resources Limited</b>					
(1) Basic	5.05	2.02	6.34	12.68	14.76
(2) Diluted	5.05	2.02	6.34	12.68	14.76

Place: Raipur  
Date: 30.05.2026



KN Agri Resources Limited  
For, KN Agri Resources Limited

Dhirendra Shrishrimal  
Whole time Director & CFO  
DIN-00324169

Signature/Authorised Sign

Cash Flow Statement of Standalone Financial Statement for the year ended 31.03.2026

(INR IN CRORES)

PARTICULARS	Year to date figures for current peirod ended ( As on 31.03.2026)	Year to date figures for current peirod ended ( As on 31.03.2025)
	Audited	Audited
<b>A. Cash Flow From Operating Activities</b>		
<b>Net Profit before tax as per Profit and Loss Account</b>	44.05	49.87
<b>Adjustments for:</b>		
Depreciation and Amortization Expenses	3.43	3.47
Loss/(Gain) on Disposal of Plant, Property and Equipment and shares	1.27	(0.04)
Interest Income	(7.18)	(3.72)
Financial Cost	10.70	11.10
Bad Debt		
Dividend	0.00	(0.00)
Change in fair value of gratuity through OCI	-	-
<b>Operating profit before working capital changes</b>	<b>52.28</b>	<b>60.68</b>
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Trade Receivable	(5.58)	55.32
(Increase)/Decrease in Inventory	14.32	(16.52)
(Increase)/Decrease Loan And Advances	(6.61)	(57.92)
(Increase)/Decrease in Other Current Assets	3.87	12.65
Increase/(Decrease) in Borrowings	(18.08)	(59.21)
Increase/(Decrease) in Other Financial Liabilities	(28.64)	14.90
Increase/(Decrease) in Trade Payables	(1.33)	(6.41)
Increase/(Decrease) in Provisions	1.47	(0.99)
Increase/(Decrease) in Other Current Tax Liabilities	-	-
Increase/(Decrease) in Other Current Liabilities	(0.36)	(0.98)
<b>Cash generated from Operation</b>	<b>11.33</b>	<b>1.53</b>
<b>Income Taxes Paid</b>	<b>11.91</b>	<b>11.01</b>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(A) (0.58)</b>	<b>(9.48)</b>
<b>B. Cash Flow From Investing Activities</b>		
Purchase of Investment	(1.50)	(4.20)
Dividend	(0.00)	0.00
Interest Income	7.18	3.72
Receipt from Sale of Plant, Property and Equipment and investment	5.11	0.06
Payment for Intangible asset	-	-
Payments for Plant, Property and Equipment	(4.23)	(1.93)
Payment for capital work in progress	-	(0.97)
Other financial Assets (Non Current)(Maturity/(payment)	-	-
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>(B) 6.56</b>	<b>(3.31)</b>
<b>C. Cash Flow From Financing Activities</b>		
Proceeds from Issue of Equity Share capital	-	-
Increase/(Decrease) in Shares Premium	-	-
Proceeds/(Repayment) of Non Current Borrowings (Net)	1.22	-
Finance Cost	(10.70)	(11.10)
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>(C) (9.48)</b>	<b>(11.09)</b>
<b>Net Increase /(Decrease) in Cash and Cash Equivalentents (A+B+C)</b>	<b>(3.49)</b>	<b>(23.88)</b>
<b>Cash and Cash Equivalentents at the beginning of the year</b>	<b>8.97</b>	<b>32.85</b>
<b>Add: Effect of Exchange Rate changes on Cash and Cash Equivalentents</b>	<b>-</b>	<b>-</b>
<b>Cash and Cash Equivalentents at the end of the year</b>	<b>5.47</b>	<b>8.97</b>

Place: Raipur  
Date:30.05.2026



KN Agri Resources Limited  
For KN Agri Resources Limited

Director  
Whole Time Director & CFO  
DIN-00324169

KN Agri Resources Limited

CIN: L15141CT1987PLC003777

Regd. Office: KN Building, Panchsheel, Raipur-492001, C.G. India, Tel: +91-771-2293706-08, Email: info@knagri.com, Website: www.knagri.com

Pursuant to regulation 33 and regulation 52 of the SEBI (LODR) Regulation 2015

Standalone Segment wise Revenue, Results, Assets, and Liabilities for the year ended 31 March 2026

(Rs. In Crore)

Particulars	Quarter Ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
<b>1 Segment-wise Revenue</b>					
(a) Agri Commodities	480.78	512.41	396.13	1808.35	1723.71
(b) Power	0.19	0.24	0.07	1.27	1.14
(c) Other Income	5.14	0.27	1.59	7.40	3.85
Total	486.11	512.92	397.79	1817.02	1728.70
Less: Inter-segment revenue (if any)	0.00	0.00	0.00	0.00	0.00
<b>Net Sales/Income from Operations</b>	<b>486.11</b>	<b>512.92</b>	<b>397.79</b>	<b>1,817.02</b>	<b>1,728.70</b>
<b>2 Segment results</b>					
Profit/Loss before Interest and Tax:					
(a) Agri Commodities	21.47	9.69	28.00	55.17	61.67
(b) Power	-0.23	-0.13	-0.52	-0.42	-0.70
Total	21.25	9.55	27.49	54.74	60.97
Less: Interest	3.44	2.21	3.84	10.70	11.10
Less: Other Un-allocable Expenditure net off Un-allocable income			-	-	-
<b>Total Profit Before tax</b>	<b>17.81</b>	<b>7.34</b>	<b>23.65</b>	<b>44.05</b>	<b>49.87</b>
<b>3 Segment Assets</b>					
(a) Agri Commodities	420.15	584.01	431.87	420.15	431.87
(b) Power	8.49	9.90	11.28	8.49	11.28
Un-allocable assets (if any)					
<b>Total</b>	<b>428.65</b>	<b>593.91</b>	<b>443.15</b>	<b>428.65</b>	<b>443.15</b>
<b>4 Segment Liabilities</b>					
(a) Agri Commodities	39.62	221.08	88.98	39.62	88.98
(b) Power	4.29	(0.04)	0.34	4.29	0.34
Un-allocable Liabilities (if any)					
<b>Total</b>	<b>43.91</b>	<b>221.04</b>	<b>89.32</b>	<b>43.91</b>	<b>89.32</b>

Place: Raipur  
Date: 30.05.2026



**KN Agri Resources Limited**  
For KN Agri Resources Limited

*(Signature)*  
Dhirendra Singh  
Director/Authorised Signatory  
Whole Time Director & CFO  
DIN-00324169

**KN Agri Resources Limited**  
**Raipur (C.G)**  
**CIN-L15141CT1987PLC003777**  
**Notes on Standalone Financial Results as on 31.03.2026**

1. The above Standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 30.05.2026.
2. The Statutory Auditors of the Company have carried out the Statutory Audit of the above financial results of the Company and have expressed an unmodified opinion on these Results.
3. The standalone financial results 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), rule 2015 (as amended)
4. The above standalone financial result for the year end 31st March 2026 have been prepared by the company in accordance with regulation 33 and regulation 52 of SEBI (listing obligations and disclosure requirement) regulation, 2015 (as amended)
5. The Company has two business segment i.e Agri & power Division
6. There is no investor complaints received/pending as on March 31, 2026.
7. Previous period/ year figures have been re-grouped / re-classified wherever required.
8. The financial statement includes the results for the Quarter ended 31.03.2026 being the balancing figures in respect of the full financial year and the unaudited figures in respect of third quarter of the current financial year.
9. The above results are also available on the Company's website <http://knagri.com> and financial results under corporate section of [www.nseindia.com](http://www.nseindia.com).

**Place: Raipur**  
**Date: 30.05.2026**



**KN Agri Resources Limited**  
**For KN Agri Resources Limited**  
  
**Director/Authorised Signatory**  
**(Dhirendra Shrishrimal)**  
**Whole Time Director & CFO**  
**DIN-00324169**