



KKV AGRO POWERS LIMITED

Regd. Office : Vivaaga Building, # 637, Oppanakara Street, Coimbatore - 641 001.
Phone : 0422 - 2303880, Fax : 0422 - 2303881, Mobile : +91 77087 12888
E-mail : cs@kkvagropowers.com, Website : www.kkvagropowers.com
CIN : L40108TZ2012PLC018332, PAN : AAECN0204G

Statement of Financial Results for the half year ended 30th September 2020

(₹ in lakhs)

S.No	PARTICULARS	Half Year Ended			Year Ended
		Unaudited	Unaudited	Unaudited	Audited
		30.09.2020	31.03.2020	30.09.2019	31.03.2020
I	Revenue from operations	7,306.55	3,443.91	484.35	3,928.26
II	Other income	1.43	5.12	-	5.12
III	Total revenue (I + II)	7,307.98	3,449.03	484.35	3,933.38
IV	Expenses				
	Manufacturing & Other Operating Expenses	37.81	45.47	48.05	93.52
	Purchase of Stock-In-Trade	7,083.48	3,153.55	-	3,153.55
	Change in inventories	(1.75)	0.10	0.03	0.13
	Employee benefits expense	29.55	39.62	32.11	71.73
	Finance costs	2.59	2.66	2.47	5.13
	Depreciation and amortization expense	61.45	59.65	60.37	120.02
	Other expenses	97.51	132.62	130.16	262.78
	Total expenses	7,310.64	3,433.66	273.20	3,706.86
V	Profit before exceptional and extraordinary items and tax (III - IV)	(2.66)	15.38	211.15	226.52
VI	Exceptional items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	(2.66)	15.38	211.15	226.52
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII - VIII)	(2.66)	15.38	211.15	226.52
X	Tax expense	(7.54)	(32.57)	(30.52)	(63.09)
XI	Net Profit for the period (IX - X)	4.88	47.95	241.67	289.60
XII	Paid-up equity Share Capital (Face Value of the Share - ₹.10/- each)	45.35	45.35	45.35	45.35
XIII	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	1,797.46	1,817.95	1,800.62	1,817.95
XIV	Earnings per share (EPS) - Basic / Diluted *	0.48	9.85	52.70	63.14

Place Coimbatore
Date 11/11/2020



T. K. Chandiran.
T.K.CHANDIRAN
MANAGING DIRECTOR
DIN:00031091



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STATEMENT OF ASSETS AND LIABILITIES

(In ₹ Lakhs)

Particulars	30.09.2020		31.03.2020	
	Unaudited		Audited	
A. EQUITY AND LIABILITIES				
1. Shareholder's Funds				
(a) Share Capital	135.35		135.35	
(b) Reserves & Surplus	1,797.46	1,932.81	1,817.95	1,953.30
2. Non-Current Liabilities				
(a) Deferred Tax Liabilities (Net)	370.10		370.92	
(b) Long - Term Provisions	4.21	374.31	3.72	374.64
3. Current Liabilities				
(a) Trade Payables	412.29		298.65	
(b) Other Current Liabilities	80.47	492.76	40.79	339.44
TOTAL - EQUITY AND LIABILITIES		2,799.89		2,667.38
B. ASSETS				
1. Non Current Assets				
(a) Fixed Assets:				
- Tangible & Intangible Assets	1,696.40		1,745.83	
(b) Long-Term Loans and Advances	276.59		273.90	
(c) Other Non-Current Assets	55.71	2,028.70	46.71	2,066.44
2. Current Assets				
a) Inventories	18.68		16.92	
b) Trade receivables	187.28		179.93	
c) Cash and Bank Balance	436.42		355.94	
d) Short Term loans and advances	32.56		34.66	
e) Other current assets	96.26	771.19	13.49	600.94
TOTAL - ASSETS		2,799.89		2,667.38

T. K. Chandina





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Notes :

- 1 The above unaudited financial results (the Statement) have been subject to Limited review by the Statutory Auditors, reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 11, 2020
- 2 The company operates under Two segments viz. Business of generation & sale of electricity, Purification and sales of Precious Metals.
- 3 Figures of the previous period / year have been regrouped / re-arranged wherever necessary to conform to the current periods presentation.
- 4 The Company is listed on the SME Platform of the National stock exchange (NSE EMERGE). The disclosures as applicable, have been furnished.

Place Coimbatore
Date 11/11/2020



T. K. Chandiran
T.K.CHANDIRAN
MANAGING DIRECTOR
DIN:00031091



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UNAUDITED SEGMENT INFORMATION FOR THE HALF YEARLY ENDED 30th September 2020

Particulars	Half Year Ended			Year Ended
	Unaudited	Unaudited	Unaudited	Audited
	30.09.2020	31.03.2020	30.09.2019	31.03.2020
1. Segment revenue				
Energy Generation	243.97	285.84	430.63	716.46
Jewellery Business	7,061.60	3,149.61	52.33	3,201.94
Others Unallocated	2.41	8.46	1.39	9.86
Net Sales/income from operation	7,307.98	3,443.91	484.35	3,928.26
2. Segment Expenditure				
Energy Generation Expenses	180.37	244.44	210.40	454.84
Jewellery Business	7,086.22	3,162.10	46.73	3,208.84
Others Unallocated	1.23	8.95	0.15	9.10
Total Expenditure	7,267.83	3,415.49	257.28	3,672.78
3. Segment Results				
Energy Generation	63.60	41.39	220.23	261.62
Jewellery Business	(24.63)	(12.49)	5.59	(6.90)
Others Unallocated	1.18	(0.49)	1.24	0.76
Total Segment Profit before Tax	40.15	28.41	227.07	255.48
Other Unallocated Expenditure (Net of Income)				
	42.81	13.04	15.92	28.96
Profit Before Tax	(2.66)	15.38	211.15	226.52
Less: i) Current Tax	3.83	121.85	(72.85)	49.00
ii) MAT Credit	(3.83)	(49.00)	-	(49.00)
iii) Current /MAT Credit Earlier Years	(6.72)	(129.79)	-	(129.79)
iv) Deferred Tax	(0.82)	24.37	42.33	66.70
Profit after Tax	4.88	47.95	241.67	289.60
3. Segment Assets				
Energy Generation	2,215.91	2,414.62	2,423.64	2,414.62
Jewellery Business	580.51	250.36	160.52	250.36
Unallocated	3.46	2.40	1.13	2.40
Total Assets	2,799.89	2,667.38	2,585.29	2,667.38
4. Segment liabilities				
Energy Generation	362.95	399.51	147.22	399.51
Jewellery Business	408.43	215.10	140.49	215.10
Unallocated	95.70	99.46	361.61	99.46
Total Liabilities	867.08	714.07	649.32	714.07
5. Capital expenditure				
Energy Generation	5.61	2.16	-	2.16
Jewellery Business	4.70	-	-	-
Unallocated	1.71	-	-	-
Total Expenditure	12.02	2.16	-	2.16

Place: Coimbatore
Date: 11-11-2020



T. K. Chandiran
T.K.Chandiran
Managing Director
DIN: 00031091



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KKV Agro Powers Limited (Formerly known as Nachas Wind Energy Private Limited)

Cash Flow Statement for the half year ended 30th September 2020

Particulars	30.09.2020	2019-20
A.Cash flows from operating activities		
Net profit before taxation and extraordinary items	(2,66,244)	2,26,51,575
Adjustments for:		
Depreciation	61,45,488	1,20,01,662
Interest income	(1,43,155)	(5,11,705)
Interest expenses	2,58,622	5,12,990
Operating profit before working capital changes	59,94,712	1,20,02,947
- (Increase)/decrease in inventories	(1,75,360)	12,923
- (Increase)/decrease in Trade Receivables	(7,34,949)	27,12,374
- (Increase)/decrease in loans and advances	(59,786)	(29,84,931)
- (Increase)/decrease in Non-Current assets	(9,00,000)	(46,71,007)
- (Increase)/decrease in Other Current assets	(82,76,305)	(7,85,340)
- (Decrease)/increase in Trade Payables	1,13,64,542	2,98,64,458
- (Decrease)/increase in liabilities and provisions	14,80,667	(89,46,723)
Cash generated from operations	86,93,521	1,52,01,754
Income taxes refund/(paid)	6,97,078	4,98,56,276
Net cash from / (used) operating activities - (A)	93,90,599	4,50,80,717
B.Cash flows from investing activities		
Purchase of Property, Plant & Equipment	(12,01,990)	(2,15,796)
Interest received	1,43,155	5,11,705
Net cash used in investing activities - (B)	(10,58,835)	2,95,909
C.Cash flows from financing activities		
Repayment of long term borrowings		(69,41,359)
Dividend Paid including Tax on Dividend		(30,54,135)
Interest paid	(2,58,622)	(5,12,990)
Net cash from/(used) in financing activities - (C)	(2,58,622)	(1,05,08,484)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	80,73,141	3,48,68,143
Cash and cash equivalents at beginning of period	3,55,68,585	7,25,448
Less:Bank Balance not considering as Cash at Cash equivalents as per AS-3		25,007
Cash and cash equivalents at end of period (Refer Note No.2.12)	4,36,41,726	3,55,68,585

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard 3 - Cash Flow Statement.
Significant Accounting Policies & Notes form an integral part of the Financial Statements.

Place: Coimbatore

Date: 11-11-2020



T.K. Chandiran

T.K.Chandiran

Managing Director

DIN:00031091

**Independent Auditor's Review Report on Unaudited Financial Results of the Company
for the Half Year ended 30th September 2020**

To the Board of Directors of KKV Agro Powers Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **KKV Agro Powers Limited** ('the Company') for the period ended September 30, 2020 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing 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. According, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **VKS Aiyer & Co**
Chartered Accountants
ICAI Firm Registration No.000066S

Kaushik Sidartha
Partner
Membership No.217964
UDIN: 20217964AAAAFJ4346



Place: Coimbatore
Date: 11.11.2020