



# 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

Ref: KKVAPL/NSE/07/2021-22

Date:29.06.2021  
Coimbatore

**The Manager**  
**Listing Department**  
**The National Stock Exchange of India Limited,**  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra - Kurla Complex, (Bandra East)  
Mumbai- 400 051

Symbol: **KKVAPOW**

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting held on 29.06.2021**

This is to inform you that a Meeting of the Board of Directors was held today i.e. **Tuesday, the 29<sup>th</sup> day of June, 2021 at 10:00 AM** at the Registered Office of the Company situated at Vivagaa Building, No. 637, Oppanakara Street, Coimbatore-641 001.

**The outcome of the Board Meeting is as under:**

2. Approval of Audited Financial Results of the Company along with the Independent Auditors' Report for the Half-Year and Financial Year ended on 31<sup>st</sup> March, 2021.

The Board Meeting concluded at **01:30 PM**.

Kindly take the same on your record and acknowledge the receipt.

**For KKV Agro Powers Limited**

*T. K. Chandiran*

**T.K.Chandiran**  
**Authorised Signatory**





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CIN : L40108TZ2012PLC018332, PAN : AAECN0204G

## Statement of Financial Results for the year ended 31<sup>st</sup> March, 2021

( ₹ In Lakhs)

| S.No | PARTICULARS                                                                              | Half Year Ended  |                 |                 | Year Ended       |                 |
|------|------------------------------------------------------------------------------------------|------------------|-----------------|-----------------|------------------|-----------------|
|      |                                                                                          | Unaudited        | Unaudited       | Unaudited       | Audited          | Audited         |
|      |                                                                                          | 31.03.2021       | 30.09.2020      | 31.03.2020      | 31.03.2021       | 31.03.2020      |
| I    | Revenue from operations                                                                  | 24,655.61        | 7,306.55        | 3,443.91        | 31,962.16        | 3,928.26        |
| II   | Other income                                                                             | 2.21             | 1.43            | 5.12            | 3.64             | 5.12            |
| III  | <b>Total revenue (I + II)</b>                                                            | <b>24,657.82</b> | <b>7,307.98</b> | <b>3,449.03</b> | <b>31,965.80</b> | <b>3,933.38</b> |
| IV   | <b>Expenses</b>                                                                          |                  |                 |                 |                  |                 |
|      | a) Cost of Materials Consumed                                                            | 24,293.46        | 7,081.75        | 3,153.65        | 31,375.21        | 3,153.65        |
|      | b) Purchase of Stock-in-Trade                                                            | 23.46            | -               | -               | 23.46            | -               |
|      | c) Changes in Inventories                                                                | (8.47)           | (0.03)          | -               | (8.49)           | 0.03            |
|      | d) Power Generation Expenses                                                             | 69.79            | 37.81           | 45.47           | 107.60           | 93.52           |
|      | e) Manufacturing Expenses                                                                | 7.08             | 1.91            | 1.02            | 8.99             | 1.02            |
|      | f) Employee Benefits Expenses                                                            | 41.88            | 29.55           | 39.62           | 71.43            | 71.73           |
|      | g) Finance Costs                                                                         | 3.46             | 2.59            | 2.66            | 6.04             | 5.13            |
|      | h) Depreciation and Amortization Expense                                                 | 55.93            | 61.45           | 59.65           | 117.38           | 120.02          |
|      | i) Other Expenses                                                                        | 106.73           | 95.60           | 131.60          | 202.33           | 261.77          |
|      | <b>Total expenses</b>                                                                    | <b>24,593.32</b> | <b>7,310.64</b> | <b>3,433.66</b> | <b>31,903.97</b> | <b>3,706.86</b> |
| V    | <b>Profit before exceptional and extraordinary items and tax (III - IV)</b>              | <b>64.50</b>     | <b>(2.66)</b>   | <b>15.38</b>    | <b>61.84</b>     | <b>226.52</b>   |
| VI   | Exceptional items                                                                        | -                | -               | -               | -                | -               |
| VII  | <b>Profit before extraordinary items and tax (V - VI)</b>                                | <b>64.50</b>     | <b>(2.66)</b>   | <b>15.38</b>    | <b>61.84</b>     | <b>226.52</b>   |
| VIII | Extraordinary items                                                                      | -                | -               | -               | -                | -               |
| IX   | <b>Profit before tax (VII - VIII)</b>                                                    | <b>64.50</b>     | <b>(2.66)</b>   | <b>15.38</b>    | <b>61.84</b>     | <b>226.52</b>   |
| X    | Tax expense                                                                              | 23.63            | (7.54)          | (32.57)         | 16.08            | (63.09)         |
| XI   | <b>Net Profit for the period (IX - X)</b>                                                | <b>40.87</b>     | <b>4.88</b>     | <b>47.95</b>    | <b>45.75</b>     | <b>289.60</b>   |
| XII  | Paid-up equity Share Capital (Face Value of the Share - ₹.10/- each)                     | 45.35            | 45.35           | 45.35           | 45.35            | 45.35           |
| XIII | Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year | 1,838.33         | 1,797.46        | 1,817.95        | 1,838.33         | 1,817.95        |
| XIV  | Earnings per share (EPS) - Basic / Diluted                                               | 8.42             | 0.48            | 9.85            | 9.49             | 63.14           |

Date: 29.06.2021

Coimbatore

*T.K. Chandiran*

T.K.Chandiran  
Managing Director  
Din:00031091





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## STATEMENT OF ASSETS AND LIABILITIES

(In ₹ Lakhs)

| Particulars                                          | 31.03.2021 |                 | 31.03.2020 |                 |
|------------------------------------------------------|------------|-----------------|------------|-----------------|
|                                                      | Audited    |                 | Audited    |                 |
| <b>A. EQUITY AND LIABILITIES</b>                     |            |                 |            |                 |
| <b>1. Shareholder's Funds</b>                        |            |                 |            |                 |
| (a) Share Capital                                    | 135.35     |                 | 135.35     |                 |
| (b) Reserves & Surplus                               | 1,838.33   | 1,973.68        | 1,817.95   | 1,953.30        |
| <b>2. Non-Current Liabilities</b>                    |            |                 |            |                 |
| (a) Long-Term Borrowings                             | 184.08     |                 | -          |                 |
| (b) Deferred Tax Liabilities (Net)                   | 363.31     |                 | 370.92     |                 |
| (c) Long-Term Provisions                             | 4.88       | 552.28          | 3.68       | 374.60          |
| <b>3. Current Liabilities</b>                        |            |                 |            |                 |
| (a) Short-Term Borrowings                            | 102.08     |                 | 297.34     |                 |
| (b) Trade Payables                                   | 21.70      |                 | 1.30       |                 |
| (c) Other Current Liabilities                        | 560.88     |                 | 40.79      |                 |
| (d) Short-Term Provisions                            | 0.28       | 684.94          | 0.05       | 339.48          |
| <b>TOTAL - EQUITY AND LIABILITIES</b>                |            | <b>3,210.91</b> |            | <b>2,667.38</b> |
| <b>B. ASSETS</b>                                     |            |                 |            |                 |
| <b>1. Non Current Assets</b>                         |            |                 |            |                 |
| a) Property, Plant & Equipment and Intangible Assets |            |                 |            |                 |
| (i) Property, Plant & Equipment                      | 1,641.83   |                 | 1,745.71   |                 |
| (ii) Intangible Assets                               | 4.03       |                 | 0.12       |                 |
| (iii) Capital Work-in-Progress                       | 430.40     |                 | -          |                 |
| (iv) Biological Assets                               | 1.71       |                 | -          |                 |
| b) Long-Term Loans and Advances                      | 297.30     |                 | 273.90     |                 |
| c) Other Non-Current Assets                          | 416.80     | 2,792.06        | 49.71      | 2,069.44        |
| <b>2. Current Assets</b>                             |            |                 |            |                 |
| a) Inventories                                       | 8.51       |                 | 16.92      |                 |
| b) Trade receivables                                 | 161.96     |                 | 179.93     |                 |
| c) Cash and Cash Equivalents                         | 96.34      |                 | 355.94     |                 |
| d) Bank balance other than Cash and Cash Equivalents | 133.62     |                 | -          |                 |
| e) Short Term loans and advances                     | 4.54       |                 | 34.66      |                 |
| f) Other current assets                              | 13.88      | 418.85          | 10.49      | 597.94          |
| <b>TOTAL - ASSETS</b>                                |            | <b>3,210.91</b> |            | <b>2,667.38</b> |

### Notes:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29-06-2021
- The Company operates under Three Segments viz. Business of Generation and Sale of Electricity; Purification and Sales of precious Metals and Sale of Textile Products
- The figures for the year ended 31st March, 2021 is the balancing figure between the audited figures for the full Financial Year and the published figures for the respective six month period
- 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

Date: 29.06.2021  
Coimbatore

*T. K. Chandiran*  
T.K.Chandiran  
Managing Director  
Din:00031091





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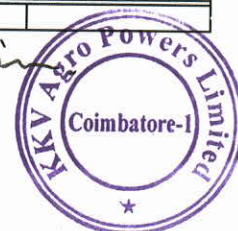
## Segment Information for the year ended 31<sup>st</sup> March, 2021

( ₹ In Lakhs)

| PARTICULARS                                   | Half Year Ended  |                 |                 | Year Ended       |                 |
|-----------------------------------------------|------------------|-----------------|-----------------|------------------|-----------------|
|                                               | Unaudited        | Unaudited       | Unaudited       | Audited          | Audited         |
|                                               | 31.03.2021       | 30.09.2020      | 31.03.2020      | 31.03.2021       | 31.03.2020      |
| <b>1. Segment Revenue</b>                     |                  |                 |                 |                  |                 |
| Energy Generation                             | 291.14           | 243.97          | 285.84          | 535.11           | 716.46          |
| Jewellery Business                            | 24,338.11        | 7,061.60        | 3,149.61        | 31,399.71        | 3,201.94        |
| Textile Business                              | 24.17            | -               | -               | 24.17            | -               |
| Others - Unallocated                          | 4.40             | 2.41            | 8.46            | 6.81             | 9.86            |
| <b>Revenue from Operations</b>                | <b>24,657.82</b> | <b>7,307.98</b> | <b>3,443.91</b> | <b>31,965.80</b> | <b>3,928.26</b> |
| <b>2. Segment Expenditure</b>                 |                  |                 |                 |                  |                 |
| Energy Generation                             | 262.98           | 180.37          | 244.44          | 443.35           | 454.84          |
| Jewellery Business                            | 24,303.88        | 7,086.22        | 3,162.10        | 31,390.10        | 3,208.84        |
| Textile Business                              | 17.12            | -               | -               | 17.12            | -               |
| Others - Unallocated                          | 4.75             | 1.23            | 8.95            | 5.99             | 9.10            |
| <b>Total Expenditure</b>                      | <b>24,588.73</b> | <b>7,267.83</b> | <b>3,415.49</b> | <b>31,856.56</b> | <b>3,672.78</b> |
| <b>3. Segment Results</b>                     |                  |                 |                 |                  |                 |
| Energy Generation                             | 28.16            | 63.60           | 41.39           | 91.76            | 261.62          |
| Jewellery Business                            | 34.23            | (24.63)         | (12.49)         | 9.61             | (6.90)          |
| Textile Business                              | 7.05             | -               | -               | 7.05             | -               |
| Others - Unallocated                          | (0.35)           | 1.18            | (0.49)          | 0.83             | 0.76            |
| <b>Total Segment Profit before Tax</b>        | <b>69.09</b>     | <b>40.15</b>    | <b>28.42</b>    | <b>109.24</b>    | <b>255.48</b>   |
| Other Unallocated Expenditure (Net of Income) | 4.59             | 42.81           | 13.04           | 47.41            | 28.96           |
| <b>Profit Before Tax</b>                      | <b>64.50</b>     | <b>(2.66)</b>   | <b>15.38</b>    | <b>61.84</b>     | <b>226.52</b>   |
| Less: Tax expense                             | 23.63            | (7.54)          | (32.57)         | 16.08            | (63.09)         |
| <b>Profit after Tax</b>                       | <b>40.87</b>     | <b>4.88</b>     | <b>47.95</b>    | <b>45.75</b>     | <b>289.60</b>   |
| <b>4. Segment Assets</b>                      |                  |                 |                 |                  |                 |
| Energy Generation                             | 2,692.62         | 2,215.91        | 2,414.62        | 2,692.62         | 2,414.62        |
| Jewellery Business                            | 225.76           | 580.51          | 250.36          | 225.76           | 250.36          |
| Textile Business                              | 13.37            | -               | -               | 13.37            | -               |
| Others - Unallocated                          | 279.15           | 3.46            | 2.40            | 279.15           | 2.40            |
| <b>Total Assets</b>                           | <b>3,210.91</b>  | <b>2,799.89</b> | <b>2,667.37</b> | <b>3,210.91</b>  | <b>2,667.37</b> |
| <b>5. Segment Liabilities</b>                 |                  |                 |                 |                  |                 |
| Energy Generation                             | 847.25           | 362.95          | 399.51          | 847.25           | 399.51          |
| Jewellery Business                            | 5.44             | 408.43          | 215.10          | 5.44             | 215.10          |
| Textile Business                              | 20.39            | -               | -               | 20.39            | -               |
| Others - Unallocated                          | 364.15           | 95.70           | 99.46           | 364.15           | 99.46           |
| <b>Total Liabilities</b>                      | <b>1,237.23</b>  | <b>867.08</b>   | <b>714.07</b>   | <b>1,237.23</b>  | <b>714.07</b>   |
| <b>6. Capital expenditure</b>                 |                  |                 |                 |                  |                 |
| Energy Generation                             | 436.77           | 5.61            | 2.16            | 442.38           | 2.16            |
| Jewellery Business                            | 0.43             | 4.70            | -               | 5.13             | -               |
| Textile Business                              | 0.13             | -               | -               | 0.13             | -               |
| Others - Unallocated                          | 0.17             | 1.71            | -               | 1.88             | -               |
| <b>Total Capital expenditure</b>              | <b>437.49</b>    | <b>12.02</b>    | <b>2.16</b>     | <b>449.51</b>    | <b>2.16</b>     |

Date: 29.06.2021  
Coimbatore

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 year ended 31st March, 2021

| Particulars                                                                | 2020-21       |                      | 2019-20     |                    |
|----------------------------------------------------------------------------|---------------|----------------------|-------------|--------------------|
|                                                                            | (In ₹)        | (In ₹)               | (In ₹)      | (In ₹)             |
| <b>A. Cash flows from Operating activities</b>                             |               |                      |             |                    |
| Net profit before taxation and extraordinary items                         |               | 61,83,584            |             | 2,26,51,575        |
| <b>Adjustments for:</b>                                                    |               |                      |             |                    |
| Depreciation                                                               | 1,17,38,270   |                      | 1,20,01,662 |                    |
| Interest income                                                            | (3,50,834)    |                      | (5,11,705)  |                    |
| Interest expenses                                                          | 6,04,466      | 1,19,91,902          | 5,12,990    | 1,20,02,947        |
| <b>Operating profit before Working Capital changes</b>                     |               | 1,81,75,486          |             | 3,46,54,522        |
| - (Increase)/decrease in Inventories                                       | 8,41,327      |                      | 12,923      |                    |
| - (Increase)/decrease in Trade Receivables                                 | 17,96,736     |                      | 27,12,373   |                    |
| - (Increase)/decrease in Loans and Advances                                | 30,11,480     |                      | (29,79,856) |                    |
| - (Increase)/decrease in Other Assets                                      | (25,08,838)   |                      | (2,59,758)  |                    |
| - (Decrease)/increase in Short-Term Borrowings                             | (1,95,26,445) |                      | 2,27,93,099 |                    |
| - (Decrease)/increase in Trade Payables                                    | 20,40,156     |                      | 1,30,000    |                    |
| - (Decrease)/increase in Liabilities and Provisions                        | 4,72,93,255   | 3,29,47,671          | (89,46,719) | 1,34,62,062        |
| <b>Cash generated from Operations</b>                                      |               | 5,11,23,157          |             | 4,81,16,584        |
| Income taxes refund/(paid)                                                 |               | (27,09,251)          |             | (47,75,559)        |
| <b>Net cash from/(used in) Operating activities - (A)</b>                  |               | <b>4,84,13,905</b>   |             | <b>4,33,41,025</b> |
| <b>B. Cash flows from Investing activities</b>                             |               |                      |             |                    |
| Purchase of Property, Plant & Equipment                                    | (4,49,51,312) |                      | (2,15,796)  |                    |
| Investment in Term Deposits                                                | (1,33,61,500) |                      |             |                    |
| Adjustment for Capital advances                                            | (3,67,08,952) |                      | (49,71,008) |                    |
| Interest received                                                          | 5,21,212      |                      | 2,86,124    |                    |
| <b>Net cash used in Investing activities - (B)</b>                         |               | <b>(9,45,00,553)</b> |             | <b>(49,00,680)</b> |
| <b>C. Cash flows from Financing activities</b>                             |               |                      |             |                    |
| Repayment of long term borrowings                                          | 2,31,08,334   |                      | -           |                    |
| Dividend Paid including Tax on Dividend                                    | (25,37,500)   |                      | (30,59,210) |                    |
| Interest paid                                                              | (4,43,625)    |                      | (5,12,990)  |                    |
| <b>Net cash from/(used in) Financing activities - (C)</b>                  |               | <b>2,01,27,209</b>   |             | <b>(35,72,200)</b> |
| <b>Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)</b>        |               | <b>(2,59,59,439)</b> |             | <b>3,48,68,146</b> |
| Cash and Cash Equivalents at the beginning of the year                     |               | 3,55,93,592          |             | 7,25,448           |
| Less: Bank Balance not considering as Cash at Cash equivalents as per AS-3 |               | -                    |             | 25,007             |
| <b>Cash and Cash Equivalents at the end of the year</b>                    |               | <b>96,34,154</b>     |             | <b>3,55,68,585</b> |

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 : 29.06.2021

T.K. Chandiran  
Managing Director  
DIN:00031091



Independent Auditor's Report on the Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors

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

**Report on the Audit of the Annual Financial Results**

**Opinion**

We have audited the accompanying annual financial results ("the Statement") of **KKV Agro Powers Limited (Formerly known as Nachas Wind Energy Private Limited)** ("the Company") for the year ended 31<sup>st</sup> March, 2021 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 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 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'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit and other financial information for the year ended 31<sup>st</sup> March, 2021.

**Basis for Opinion**

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 statements 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.



**Management and Board of Directors Responsibilities for the Statement**

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 accounting principles generally accepted in India, in accordance with applicable 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 of the Listing Regulations including SEBI Circular. 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.

In preparing the Statement, the Management and 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 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**

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 on the basis of this Statement.



As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 in place an 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.

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.



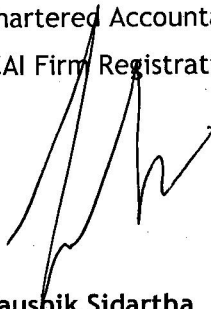
**Other Matter**

This Statement includes the financial results for the half-year ended 31<sup>st</sup> March, 2021, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the first half of the current financial year, which were subject to limited review by us.

**For VKS Aiyer & Co.**

Chartered Accountants

ICAI Firm Registration No. 000066S



**Kaushik Sidartha**

Partner

Membership No. 217964

UDIN : 21217964AAAADE7899



Place : Coimbatore

Date : 29-06-2021



# 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

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Ref: KKVAPL/NSE/08/2020-21

Date 29.06.2021  
Coimbatore

**The Manager**  
**Listing Department**  
**The National Stock Exchange of India Limited,**  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra - Kurla Complex, (Bandra East)  
Mumbai- 400 051

Symbol: **KKVAPOW**

Dear Sir/Madam,

**Sub: Declaration as required under proviso to Regulation 33 (3) (d) of SEBI (LODR) Regulations, 2015**

This has reference to the financial results of our Company for the Half-year and Financial Year ended on 31<sup>st</sup> March, 2021

As required by proviso to Regulation 33 (3) (d) of SEBI (LODR) Regulations, 2015, we hereby declare that the Auditors have issued an unmodified opinion on the Financial Statements vide their Report dated 29/06/2021

Thanking You,  
Yours Faithfully,

**For KKV Agro Powers Limited**

*T.K. Chandiran*

**T.K.Chandiran**  
**Authorised Signatory**

