

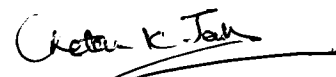
**Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2024 of RKB Agro Industries Limited pursuant to Regulation 33 of the SEBI (Listing and Obligation Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors  
RKB Agro Industries Limited.  
Raichur

1. We have reviewed the accompanying statement of unaudited financial results of **RKB AGRO INDUSTRIES LTD, RAICHUR** ("the Company") for the Quarter and Half Year ended 30<sup>th</sup> September, 2024 ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements, 2015 ("the Regulation") as amended.
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors of the company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). 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 of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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. We have not performed an audit and accordingly, we do not express an audit opinion
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Bangalore  
Date: 14-11-2024  
UDIN: 24224048BKPEYK8263

For Dagliya & Co  
Chartered Accountants  
FRN:000671S



Chetan Kumar K Jain  
Partner

Membership No: 224048

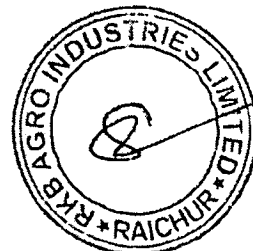


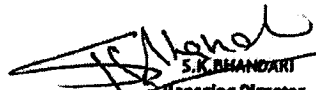
## RKB AGRO INDUSTRIES LIMITED

Registered Office: 1st Floor, Kushal Chambers, M.G Road, Raichur - 584101  
CIN: L17100KA1979PLC003492

**STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2024**  
PART - I (Rupees in Lakhs)

Sl. No.	PARTICULARS	Unaudited Results					Audited
		Quarter Ended			Half year ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
1	Net sales / Income from Operations	1065.61	1267.68	1812.28	2333.30	2725.46	7753.95
2	Other income	23.43	1.44	2.13	24.77	4.36	9.09
3	Expenses						
	a. Cost of Raw material consumed	26.83	0.00	1.17	26.83	87.75	1820.13
	b. (-) Increase / (+) Decrease in Stock in trade	85.51	147.42	129.02	232.93	-56.04	-701.97
	c. Purchase of stock in trade	856.60	1141.56	1616.56	1998.16	2616.92	6274.05
	d. Staff Cost	7.27	7.31	5.80	14.58	13.35	58.47
	e. Other Expenditure	29.40	13.16	18.72	42.56	28.65	141.60
	f. Finance Cost	29.49	30.26	27.84	59.74	55.54	121.75
	g. Depreciation	8.37	8.31	8.00	16.68	16.01	31.03
4	Profit/ (Loss) before extraordinary item	45.57	-78.90	7.30	-33.41	-32.36	19.98
	a. Prior period income						
5	Profit before Taxation	45.57	-78.90	7.30	-33.41	-32.36	19.98
	Exceptional Item: Bad debts recovered(Net)						
6	Taxations						
	a. Current Tax	0.00	0.00	0.00	0.00	0.00	3.12
	b. Deferred Tax	-0.69	-0.89	-0.02	-1.57	-0.63	-1.84
	c. Tax adjustments	-	-	-	-0.11	0.00	0.00
7	NET PROFIT FOR THE PERIOD / YEAR	46.26	-78.01	7.32	-31.72	-31.73	18.70
8	Other Comprehensive Income / (Loss)	-	-	-	0.00	0.00	0.00
9	Total Comprehensive Income / (Loss) for the period	46.26	-78.01	7.32	-31.72	-31.73	18.70
10	Paid up Equity Share Capital (Face value of Rs 10/- each)	750.00	750.00	750.00	750.00	750.00	750.00
11	Basic & Diluted EPS for the Year	0.62	-1.04	0.10	(0.42)	(0.42)	0.25
<b>Part 12</b>							
<b>A) PARTICULARS OF SHAREHOLDINGS</b>							
1	Public Shareholding						
	a. No of Shares	1882200	1882200	1882200.00	1882200	1882200	1882200.00
	b. Percentage of Share holding	25.10	25.10	25.10	25.10	25.10	25.10
2	Promoters & Promoters group						
	a. Pledged/Encumbered						
	-Number of Shares	0.00000	0.00000	0.00	0.00000	0.00000	0.00
	-% of Shares(as a % of the total shareholding of promoters & promoters group)	0.00000	0.00000	0.00	0.00000	0.00000	0.00
	-% of Shares(as a % of the total share capital of the company)	0.00000	0.00000	0.00	0.00000	0.00000	0.00
	b. Non-encumbered						
	-Number of Shares	5617800	5617800	5617800.00	5617800	5617800	5617800.00
	-% of Shares(as a % of the total shareholding of promoters & promoters group)	100%	100%	1.00	100%	100%	1.00
	-% of Shares(as a % of the total share capital of the company)	74.90	74.90	74.90	74.90	74.90	74.90



B) INVESTORS COMPLIANT for the Quarter ended 30.09.2024		Beginning NIL	Received NIL	Resolved NIL	Unresolved NIL
Notes :					
(i)	The above Un-audited financial results for the quarter and half year ended 30 September 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on 14.11.2024. The Un-audited financial results have been subjected to limited review by the statutory auditors of the Company. The statutory auditors have expressed an unqualified conclusion.				
(ii)	The unaudited financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.				
(iii)	Figures for the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable with the current period's figures.				
(iv)	The Company is engaged in the business of ginning & pressing and trading in cotton and cotton seeds and all these operations are carried out domestically. In accordance with Ind AS 108 "Operating Segments", whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions and to review the performance based on the operations relating to cotton business only. Hence has no primary/ secondary reportable segments. The Company has effected Sales to three parties worth Rs. 458.85 Lakhs which is greater than 10% of the total Sales of the Company for the Quarter.				
(v)	Refer Annexure -I for statement of assets and liabilities as at 30 September 2024				
(vi)	Refer Annexure -II for statement of cash flow as at 30 September 2024				
Place: Raichur Date: 14.11.2024		By order of the Board For RKB Agro Industries Limited  <b>S.K. BHANDARI</b> Managing Director			

AS PER REPORT ATTACHED

**For DAGLIYA & Co**  
**Chartered Accountants**  
 F.R.N 0006715

  
**(CHETAN KUMAR K JAIN)**  
 Partner  
 M.No.224048



UDIN: 24224048BKEPYK8263



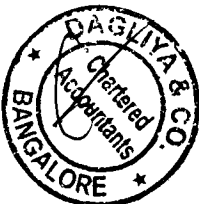
Annexure I - Statement of Assets & Liabilities as at 30.09.2024

	30.09.24	31.03.24
<b>Non Current Assets</b>		
a. Property, Plant & Equipments & Intangible Assets		
Property, Plant & Equipments	2,274.15	2,293.48
Capital Work in Progress	13.27	14.32
b. Non current investments		
c. Long term loan & Advances		
d. Other non current Assets	1.05	7.82
<b>Sub Total</b>	<b>2,288.47</b>	<b>2,315.63</b>
<b>Current Assets</b>		
a. Current Investments		
b. Inventories	970.06	1,199.56
c. Trade Receivables	1,058.96	341.01
d. Cash & cash equivalents	2.01	17.84
e. Other Bank Balances	0.67	0.67
e. Short term loans & advances	-	2.11
f. Current Tax (Assets)	8.58	7.48
g. Other current Assets	296.55	272.96
<b>Sub Total</b>	<b>2,336.82</b>	<b>1,841.61</b>
<b>TOTAL</b>	<b>4,625.28</b>	<b>4,157.24</b>
<b>Equity &amp; Liabilities</b>		
a. Share Capital	750.00	750.00
b. Reserve & Capital	1,589.94	1,621.67
Share Application pending allotments		
<b>Non Current Liabilities</b>		
a. Long term borrowings	144.68	252.87
b. Deferred Tax Liabilities(Net)	28.55	30.12
c. Other long term liabilities	-	-
d. Long term provisions		
<b>Current Liabilities</b>		
a. Short term borrowings	1,093.58	1,412.82
b. Trade payables	987.72	29.70
c. Other current liabilities	30.84	60.06
d. Short term provisions		
<b>TOTAL</b>	<b>4,625.28</b>	<b>4,157.24</b>

Place: Raichur  
Date: 14.11.2024

By order of the Board  
For RKB Agro Industries Limited

  
S.K. BHANDARI  
Managing Director





**ANNEXURE II  
STATEMENT OF CASH FLOWS**

For the year ended 31 Mar 2024	For the half year ended 30 Sept 2023	For the half year ended 30 Sept 2024
19.98	(32.36)	(33.41)
31.03	16.01	16.68
121.75	55.53729	59.74
-7.87	-4.24	-3.54
-1.22	-0.12	0.00
163.67	34.83	18.24
-418.93	301.68	958.02
-1.79	-58.55	-29.22
0.00	14.45	0.00
92.57	178.81	-23.59
3.50	4.00	6.77
-0.15	-17.39	2.11
2.79	2.79	-
890.20	59.79	-717.95
-698.65	-55.63	229.50
443.89	464.78	443.89
(3.00)	0.00	-0.99
30.21	464.78	442.90
-23.04	-14.31	-1.26
7.87	4.24	26.16
0.12	0.12	3.54
1.22	0.12	0.00
-13.95	-9.95	28.44
-261.02	-277.70	-108.19
368.28	-136.13	-319.24
-121.75	(55.64)	(59.74)
-14.49	-469.37	-487.17
1.77	-14.54	-15.83
16.07	16.07	17.84
17.84	1.53	2.01
0.00		

By order of the Board  
 For RKB Agro Industries Limited  
 S.K. BHANDARI  
 Managing Director

Place: Raichur  
 Date: 14.11.2024