

BALAJI AGRO OILS LIMITED (CIN:L15143AP1994PLC017454)
REGD OFF: 74-2-19,OLD CHECKPOST CENTRE,
KRISHNA NAGAR,VJAYAWADA-520007

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 31st DECEMBER 2024

Rs. in Lakhs

Sno	Particulars	Quarter Ended			Nine Months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations:						
a	Revenue from operations (net)	4806.76	4249.07	3230.59	16145.98	9221.45	12179.37
b.	Other Income	155.42	30.18	1.39	262.26	162.51	523.54
	Total revenue	4962.18	4279.25	3231.98	16408.24	9383.96	12702.91
2	Expenses:						
	[a].Cost of materials consumed	3743.27	3104.53	1931.34	13401.47	7133.12	10009.14
	[b].Purchases of stock in trade	168.44	325.01	30.67	506.91	155.43	155.44
	[c].Changes in inventories of finished goods, work-in-progress and stock-in-trade	341.99	229.78	629.11	456.38	515.28	110.09
	(d).Employees benefits expense	96.69	83.07	79.87	264.40	250.08	430.14
	(e).Finance costs	41.62	43.06	43.28	129.13	124.60	172.13
	(g).Depreciation and amortisation expense	36.31	42.18	31.78	111.33	96.01	143.33
	(g).Other expenses	527.50	362.36	383.43	1425.45	1038.19	1432.72
	Total Expenses	4955.82	4189.99	3129.48	16295.07	9312.71	12452.98
3	Profit before exceptional and extraordinary items and tax	6.36	89.26	102.50	113.17	71.25	249.93
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before extraordinary items and tax	6.36	89.26	102.50	113.17	71.25	249.93
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax	6.36	89.26	102.50	113.17	71.25	249.93
8	Tax expense:						
	Current tax	0.00	0.00	0.00	0.00	0.00	69.83
	Deferred tax	0.00	0.00	0.00	0.00	0.00	1.05
	Total tax expenses	0.00	0.00	0.00	0.00	0.00	70.88
9	Net profit / IOSG from continuing operations	6.36	89.26	102.50	113.17	71.25	179.05
10	Profit / loss from discontinuing operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Net Profit / loss from discontinuing operations after tax	6.36	89.26	102.50	113.17	71.25	179.05
13	Profit / loss for the period before minority interest	6.36	89.26	102.50	113.17	71.25	179.05
14	Share of profit / loss of associates	0.00	0.00	0.00	0.00	0.00	0.00
15	Profit / loss of minority interest	0.00	0.00	0.00	0.00	0.00	0.00
16	Net profit / loss for the period	6.36	89.26	102.50	113.17	71.25	179.05
17	Other Comprehensive Income						
	Items will not be reclassified to profit & Loss						
	(a) Remeasurement of the defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.00
	Tax relating to the Items not reclassified to P & L	0.00	0.00	0.00	0.00	0.00	0.00
18	Total Comprehensive income for the period	6.36	89.26	102.50	113.17	71.25	179.05
19	Details of equity share capital:						
	Paid-up equity share capital	1057.71	1057.71	1057.71	1057.71	1057.71	1057.71
	Face value of equity share capital	10	10	10	10	10	10
20	Reserves excluding revaluation reserves				1828.27	1607.30	1715.10
21	Earnings per equity share						
	Basic earnings / loss per share from continuing and discontinued operations	0.060	0.84	0.97	1.07	0.67	1.69
	Diluted earnings / loss per share from continuing and discontinued operations	0.060	0.84	0.97	1.07	0.67	1.69

For Balaji Agro Oils Limited

Joint Managing Director

Segment wise Revenue, Results and Capital Employed for the nine months/
quarter ended 31st December 2024

Rs. in Lakhs

Sl o	Particulars	Quarter Ended			Nine Months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	(a) Solvent Extraction Division	2558.50	2739.17	2947.78	7728.84	6253.39	8617.01
	(b) Power Division	0.00	0.00	26.03	0.00	127.19	127.19
	(c) Steel division	0.00	0.00	0.00	64.95	26.57	25.85
	(d) Rice Division	2788.92	1652.33	615.05	9414.61	3675.69	4785.13
	Total Revenue	5347.42	4391.50	3588.86	17208.40	10082.84	13555.18
	Less :Intersegment Revenue	540.86	142.43	358.27	1062.42	861.39	1375.81
	Net Total Revenue	4806.76	4249.07	3230.59	16145.98	9221.45	12179.37
2	Segment Results						
	(a) Solvent Extraction Division	40.33	35.81	53.96	106.16	15.16	106.19
	(b) Power Division	-46.93	-16.33	-2.07	-63.99	-15.37	-33.02
	(c) Steel division	-32.89	-4.97	-0.15	-41.34	-9.77	-13.97
	(d) Rice Division	45.85	74.75	50.76	112.34	81.23	190.73
	Total	6.36	89.26	102.50	113.17	71.25	249.93
	Unallocated Expenditure						0
	Profit before tax	6.36	89.26	102.50	113.17	71.25	249.93
	Provision for tax	0.00	0.00	0.00	0.00	0.00	69.83
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	1.05
	Net Profit	6.36	89.26	102.50	113.17	71.25	179.05
3	segment Assets						
	(a) Solvent Extraction Division	3598.30	3769.83	4491.58	3598.30	4491.58	4271.55
	(b) Power Division	1456.51	1503.18	1541.70	1456.51	1541.70	1517.57
	(c) Steel division	132.98	147.50	197.12	132.98	197.12	191.61
	(d) Rice Division	2756.38	2188.01	2967.55	2756.38	2967.55	2527.53
	Total	7944.17	7608.32	9197.95	7944.17	9197.95	8508.26
	Less :Intersegment Assets	1443.60	1438.11	1181.28	1443.60	1181.28	1332.09
	Net Segment Assets	6500.57	6170.21	8016.67	6500.57	8016.67	7176.17
4	segment Liabilities						
	(a) Solvent Extraction Division	2090.36	2302.02	3148.73	2090.36	3148.73	2869.77
	(b) Power Division	2.93	2.67	6.49	2.93	6.49	0.00
	(c) Steel division	574.88	556.52	593.48	574.88	593.48	592.18
	(d) Rice Division	2320.18	1797.66	2715.47	2320.18	2715.47	2203.67
	Total	4988.35	4658.87	6464.17	4988.35	6464.17	5665.62
	Less :intersegment Liabilities	1443.60	1438.11	1181.28	1443.60	1181.28	1332.09
	Net Segment Liabilities	3544.75	3220.76	5282.89	3544.75	5282.89	4333.53
5	Capital Employed						
	(a) Solvent Extraction Division	1507.94	1467.61	1342.85	1507.94	1342.85	1401.78
	(b) Power Division	1453.58	1500.51	1535.21	1453.58	1535.21	1517.57
	(c) Steel division	-441.90	-409.02	-396.36	-441.90	-396.36	-400.57
	(d) Rice Division	436.20	390.35	252.08	436.20	252.08	323.86
	Total	2955.82	2949.45	2733.78	2955.82	2733.78	2842.64

Notes:

1. The above un-audited results for the quarter ended 31st December 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th February 2025

2. The Limited review of un-audited financial results for the quarter ended 31st December 2024 as required in terms of clause 33 of SEBI (Listing obligations and Disclosure requirements) Regulation, 2015 has been Carried out by statutory Auditors

Place: Vijayawada

Date: 14-02-2025

For Balaji Agro Oils Limited

Joint Managing Director

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF BALAJI AGRO
OILS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of BALAJI AGRO OILS LIMITED (the "Company"), for the period ended December, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement 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 Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 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). 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. Accordingly, we do not express an audit opinion.

4. Based on our review conducted 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: Vijayawada
Date: 14th February, 2025

For Suresh And Babu
Chartered Accountants
FRN:004254S

MURALIKRIS
HNA RAO
SUNKARA

Digitally signed by MURALIKRISHNA RAO SUNKARA
DN: cn=MURALIKRISHNA RAO SUNKARA,
o=SURESH AND BABU CHARTERED ACCOUNTANTS,
ou=Vijayawada, email=MURALIKRISHNA.RAO@SURESHANDBABU.COM,
c=IN

S Muralikrishna Rao
Partner
M.No:208435
UDIN: 25208435BMMIHP3441



Balaji Agro Oils Limited

Date: 14th February, 2025

To
Head-Listing & Compliance,
Metropolitan Stock Exchange of India Ltd (MSEI)
205(A), 2nd Floor,
Piramal Agastya Corporate Park,
LBS Road, Kurla (West),
Mumbai – 400 070.

Dear Sir,

Sub: Non-applicability Statement for Deviation(s) or Variation(s) under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015.

Ref: ISIN – INE049E01011; Symbol – “BALAJIAGRO”

Pursuant to the Regulation 32(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby confirms that the Company has not raised any funds through public issue, rights issue, preferential issue, QIP etc., during the quarter ended 31st December, 2024. Accordingly, we are submitting herewith Nil/Not Applicable Statement of Deviation & Variation for the third quarter ended 31st December, 2024.

Thanking you,
For BALAJI AGRO OILS LIMITED

Sridevi
Chintada

Digitally signed by
Sridevi Chintada
Date: 2025.02.14
17:15:49 +05'30'

(SRIDEVI CH)
Company Secretary & Compliance Officer

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E-mail : balajiagro@rediffmail.com

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