



BSE Ltd. Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai-400 001

Scrip Code: 536493

Through: BSE Listing Centre

# Re: Outcome of Board Meeting held on 10<sup>th</sup> May 2019

Sir,

1. We have to inform you that pursuant to Regulations 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board at its meeting held today, which commenced at 4.00 P.M. and concluded at 7.15 P.M. *inter alia:* 

(i) considered and approved Audited Financial Results of the Company for the quarter/financial year ended 31<sup>st</sup> March 2019;

(ii) recommended a dividend of Rs. 1.50 per Equity Share of Rs.10/each (15%). The said Dividend, if declared by the members at the ensuing Annual General Meeting (AGM), will be credited/despatched within three weeks of the said meeting and;

(iii) recommended to the members for their approval at the ensuing AGM of the Company, re-appointment of M/s BGJC & Associates LLP, Chartered Accountants (Firm Registration No. 003304N) as Statutory Auditors of the Company for second term of five years.

2. In this connection, we enclose herewith the following:

- Audited Financial Results for the quarter/ financial year ended 31<sup>st</sup> March 2019.
- (ii) Auditors' Report on the Audited Financial Results
- The Reports of Auditors are with unmodified opinion with respect to the Audited Financial Results of the Company for the financial year ended 31<sup>st</sup> March 2019.
- 4. The results are also being published in the newspapers, in the prescribed format.

Thanking you,

Encl: as above

Yours faithfully, For JK Agri Genetics Ltd. Anoop Singh Gusain

Company Secretary and Compliance Officer



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## JK AGRI GENETICS LTD.

#### Regd. Office : 7, Council House Street, Kolkata - 700001. Admn Office: 1-10-177, 4th Floor, Varun Towers, Begumpet, Hyderabad -500016. CIN: L01400WB2000PLC091286,

#### Website: www.jkagri.com, Email: info@jkagri.com, Telephone No.040 66316858, Fax No.:040-27764943

### Audited Financial Results for the Quarter and Year ended 31st March, 2019

s.	/	Quarter Ended			(₹ in Lacs) Audit			Particulars	An et	(₹ in Lacs
No,	Particulars	31.03.2019 31.03.2018		31.12.2018	31.03.2019 31.03.2018			Particulars	As at 31.03.2019	As at 31.03.2018
		Audited	Audited	Unaudited	Audited	Audited			Audited	Audited
							A	ASSETS	Hudited	Addited
4	Revenue From Operations	4 000 00					1	NON-CURRENT ASSETS		
2	Other Income	4,392.09	5,074.08	2,311.30	19,067.93	20,233.94	(a)	Property, Plant and Equipment	2,445.58	2,610.4
3	Total Revenue (1+2)	13.42	9.50	15.62	86.82	54.64	(b)	Intangible Assets	940.44	985.6
3	Total Revenue (1+2)	4,405.51	5,083.58	2,326.92	19,154.75	20,288.58	(c)	Financial Assets		
4	Expenses							(i) Loans	45.41	42.8
 (a)	Cost of Material Consumed	0 567 74	5 244 00	4 0 4 4 0 7				(ii) Other Financial Assets	0.18	0.1
(a)	(Increase)/Decrease in Inventories of Finished	2,567.74	5,311.69	1,241.07	8,386.01	10,910.89	(d)	Deferred Tax Asset (Net)	1,070.20	993.4
(b)	Goods, work-in-progress and Stock in Trade.	(1,071.05)	(3,489.33)	(416.66)	284.08	(1,914.68)	(e)	Other Non-Current Assets	1.49	10.7
(c)	Employees Benefits Expenses	792.34	768.90	794.68	3,171.58	2,992.52		Sub-Total - Non-Current Assets	4,503.30	4,643.2
(d)	Finance Cost	227.32	185.52	289.07	953.83	809.18		ous roun non-our ant Assets	4,000.00	4,043.2
(e)	Depreciation and Amortisation Expense	64.18	69.54	57.96	249.24	275.32	2	CURRENT ASSETS		
(f)	Other Expenses	1,526.55	1,507.25	1,105.39	5,552.78	5,561.36	(a)	Inventories	13,132.01	13,417,9
	Total Expenses- 4	4,107.08	4,353.57	3,071.51	18,597.52	18,634.59	(b)	Financial Assets	13,132.01	13,417.9
5	Profit / (Loss) before exceptional Items and Tax (3 - 4)	298.43	730.01	(744.59)	557.23	1,653.99		(i) Trade Receivables	0.550.45	
6	Exceptional Items	-		-	-			(ii) Cash and Cash Equivalents	8,576,17	10,819.61
7	Profit / (Loss) Before Tax	298.43	730.01	(744.59)	557.23	1.653.99			28.99	27.64
8	Tax Expenses			()	o o r i Ao	1,000.00		(iii) Bank Balances other than (ii) above (iv) Loans	467.59	440.87
	- Current Tax	80.95	203.68	(182.65)	130,74	409.84		(IV) Loans (V) Other Financial Assets	245.62	258.90
	- MAT Credit Entitlement	21.13	-	(49.79)	(28.66)	403.04	(0)		81.62	59.0
	- Deferred Tax	(55.35)	(33.44)	8.30	(42.39)	45.54	(c) (d)	Current Tax Assets (Net)	350.22	314.2
9	Net Profit / (Loss) after Tax (7-8)	251.70	559.77	(520.45)	497.54	1,198.61	(a)	Other Current Assets	312.80	229.2
	Other Comprehensive Income (Net of Tax)			(010,40)	457.04	1,130.01		Sub-Total - Current Assets	23,195.02	25,567.53
	Items that will not be reclassified to profit or Loss	(11.64)	7.78	(0.78)	(13.98)	(2.62)	в	EQUITY AND LIABILITIES	21,090.32	30,210.76
	Total Comprehensive Income for the Period (9+10)	240.06	567.55	(521.23)	483.56	1,195,99				
	Paid-Up Equity Share Capital					,	1	EQUITY		
	(Face Value :₹ 10/- per share)	360.39	360.39	360.39	200.00	000.00	(a)	Equity Share Capital	360.39	360.39
	Other Equity	300.39	360.39	360.39	360.39	360.39	(b)	Other Equity	8,586.92	8,277.15
	Earning Per Share (₹)				8,586.92	8,277.15		Sub-Total - Equity	8,947.31	8,637.54
	- Basic and Diluted	6.98	15.53	Sec. 13.	10.04			LIABILITIES		
_	Butto and Bildica	0.50	15.55	(14.44)	13.81	33.26	2	NON-CURRENT LIABILITIES		
tes:							(a)	Financial Liabilities		
	The Board of Directors has recommended a divid	lend of a 1.501 15	per share.					(i) Borrowings	1,527.90	254.89
							(b)	(ii) Other Financial Liabilities	2.86	6.75
2. '	The above results have been reviewed by the Audit Con		added the Bernder				(0)	PTOVISIONS	158.12	141.14

for JK AGRI GENETICS LIMITED

Bharat Hari Singhania

Chairman

3. The Company operates only in one Segment - Agri and Allied Products.

 The company operates any more beginning right and range in the research of the company. The figures of last quarters are the balanting figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial years.

New	Delh	ŧ
10th	May,	2019

For Kind Attention of Shareholders: As a part of Green initiative of the Government, all the Shareholders are requested to get their e-mail addresses registered with the Company for receiving Annual Report, etc. on e-mail.

(i) Loans     45.41     42.8       (ii) Other Financial Assets     0.18     0.11       (d)     Deferred Tax Asset (Net)     1,070.20     993.4       (e)     Other Non-Current Assets     1.49     10.7       Sub-Total - Non-Current Assets     4,503.30     4,643.2       2     CURRENT ASSETS     4,503.30     4,643.2       (a)     Inventories     13,132.01     13,417.9       (b)     Financial Assets     28.99     27.6       (ii) Cash and Cash Equivalents     28.99     27.6       (iii) Bank Balances other than (ii) above     467.59     440.8       (iv) Loans     245.62     258.9       (v) Other Financial Assets     312.80     229.2       Sub-Total - Current Assets     312.80     229.2       Sub-Total - Current Assets     312.80     229.2       Sub-Total - Current Assets     312.80     229.2       Sub-Total - Equity     3,586.92     8,277.11       (a)     Equity Share Capital     360.39     360.33       (b)     Other Financial Liabilities     2.86	(5)	Interigible Assets	940.44	985.68
Image: Non-Current Assets     0.18     0.18       (d)     Deferred Tax Asset (Net)     1,070.20     993.4       (e)     Other Non-Current Assets     1.49     10.7       Sub-Total - Non-Current Assets     4,503.30     4,643.2       2     CURRENT ASSETS     13,132.01     13,417.9       (a)     Inventories     13,132.01     13,417.9       (b)     Financial Assets     8,576.17     10,819.6       (ii) Cash and Cash Equivalents     28.99     27.6       (iii) Bank Balances other than (iii) above     467.59     440.8       (v) Other Financial Assets     81.62     258.9       (v) Other Funancial Assets     312.80     229.2       (d)     Other Current Assets     312.80     229.2       Sub-Total - Current Assets     312.80     229.2       Sub-Total - Current Assets     312.80     229.2       1     EQUITY     360.39     360.31       (b)     Other Equity     3,586.92     8,277.11       (a)     Equity Share Capital     360.39     360.35       (b)	(c)	Financial Assets		
(d)     Deferred Tax Asset (Net)     1,070.20     933.4       (e)     Other Non-Current Assets     1.49     10.7       Sub-Total - Non-Current Assets     4,503.30     4,643.2       2     CURRENT ASSETS     13,132.01     13,417.9       (a)     Inventories     13,132.01     13,417.9       (b)     Financial Assets     8,576.17     10,819.6       (ii) Cash and Cash Equivalents     28.99     27.6       (iii) Bank Balances other than (ii) above     467.59     440.8       (iv) Loans     245.62     258.9       (v) Other Financial Assets     81.62     59.0       (d)     Other Current Assets     312.80     229.2       Sub-Total - Current Assets     312.80     229.2       Sub-Total - Current Assets     312.80     229.2       Sub-Total - Equity     360.39     360.37       (b)     Other Equity     8,586.92     8,277.11       Sub-Total - Equity     2.866.92     8,277.11       (i)     Other Non-Current Liabilities     1,737.28     482.7       (i)     Othe			45.41	42.83
(e)     Other Non-Current Assets     1.49     10.7       Sub-Total - Non-Current Assets     4,503.30     4,643.2       2     CURRENT ASSETS     13,132.01     13,417.9       (a)     Inventories     13,132.01     13,417.9       (b)     Financial Assets     8,576.17     10,819.6       (ii) Cash and Cash Equivalents     22.9.9     27.6       (iii) Bank Balances other than (iii) above     467.59     440.8       (iv) Loans     245.62     258.9       (v) Other Financial Assets     312.80     229.2       Sub-Total - Current Assets     312.80     229.2       Sub-Total - Current Assets     23,195.02     25.567.5       TOTAL     27,698.32     30,210.7       B     EQUITY     360.39     360.39       (b)     Other Equity     8,586.92     8,277.11       Sub-Total - Equity     8,586.92     8,277.11       Sub-Total - Equity     8,947.31     8,637.5       (a)     Financial Liabilities     2,86     6.79       (b)     Other Financial Liabilities     1,737.28 </td <td></td> <td></td> <td>0.18</td> <td>0.17</td>			0.18	0.17
Sub-Total - Non-Current Assets     4,503.30     4,643.2       2     CURRENT ASSETS     13,132.01     13,417.9       (a)     Inventories     13,132.01     13,417.9       (b)     Financial Assets     13,132.01     13,417.9       (i)     Trade Receivables     8,576.17     10,819.6       (ii)     Cash and Cash Equivalents     28,99     27.6       (iii)     Bank Balances other than (ii) above     467.59     440.8       (iv) Loans     245.62     258.9       (v) Other Financial Assets     81.62     59.0       (c)     Current Tax Assets (Net)     350.22     314.2       (d)     Other Current Assets     312.80     229.2       Sub-Total - Current Assets     312.80     229.2       Sub-Total - Current Assets     30,210.7     10       B     EQUITY     360.39     360.33       (b)     Other Equity     8,586.92     8,277.11       (a)     Equity Share Capital     360.39     360.31       (b)     Other Financial Liabilitites     2.86     6.77	(d)	Deferred Tax Asset (Net)	1,070.20	993.40
2     CURRENT ASSETS Inventories     13,132.01     13,417.9       (a)     Inventories     13,132.01     13,417.9       (b)     Financial Assets     13,132.01     13,417.9       (b)     Financial Assets     8,576.17     10,819.6       (ii) Cash and Cash Equivalents     28.99     27.6       (iii) Bank Balances other than (ii) above     467.59     440.8       (iv) Loans     245.62     258.9       (v) Other Financial Assets     81.62     59.0       (c)     Current Assets (Net)     .350.22     314.2       (d)     Other Current Assets     23,195.02     25,567.2       Sub-Total - Current Assets     23,195.02     25,562.2     30,210.7       B     EQUITY     360.39     360.31       (a)     Equity Share Capital     360.39     360.35       (b)     Other Equity     8,947.31     8,637.5       LIABILITIES     ItaBILITIES     2.86     6.77       (a)     Financial Liabilities     2.86     6.77       (b)     Provisions     158.12     1	(e)	Other Non-Current Assets	1.49	10.70
(a)     Inventories     13,132.01     13,417.9       (b)     Financial Assets     13,132.01     13,417.9       (b)     Financial Assets     8,576,17     10,819,6       (ii) Cash and Cash Equivalents     28,99     27.6       (iii) Cash and Cash Equivalents     28,99     27.6       (iv) Loans     245.62     258.9       (v) Other Financial Assets     81.62     59.0       (v) Other Financial Assets     81.62     59.0       (v) Other Current Assets     312.80     229.2       Sub-Total - Current Assets     312.80     229.2       Sub-Total - Current Assets     23,195.02     25,567.5       TOTAL     27,698.32     30,210.7       B     EQUITY     1     20,000       (a)     Equity Share Capital     360.39     360.33       (b)     Other Equity     8,586.92     8,277.11       Sub-Total - Equity     8,586.92     8,277.11       Sub-Total - Equity     8,586.92     8,277.11       Sub-Total - Non Current Liabilities     1,527.90     254.88		Sub-Total - Non-Current Assets	4,503.30	4,643.23
(b)     Financial Assets     10, 11, 13, 11, 13, 11, 12, 7, 13, 3, 21, 09, 44, 15, 10, 11, 15, 11, 13, 112, 75, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10	2	CURRENT ASSETS		
(b)     Financial Assets     8,576,17     10,819.6       (i)     Trade Receivables     8,576,17     10,819.6       (ii)     Cash and Cash Equivalents     28,99     27.6       (iii)     Bank Balances other than (ii) above     467.59     440.8       (iv)     Loans     245.62     258.9       (v)     Other Financial Assets     81.62     59.0       (c)     Current Tax Assets (Net)     .350.22     314.2       (d)     Other Current Assets     312.80     229.2       Sub-Total - Current Assets     312.80     229.2       Sub-Total - Current Assets     312.80     229.2       Sub-Total - Current Assets     30,210.7     8       EQUITY     1     27,698.32     30,210.7       B     EQUITY     1     20,02     25,567.5       1     EQUITY     1     20,02     25,567.5       1     EQUITY     1     21,02     25,567.5       1     EQUITY     1     360.39     360.39       (b)     Other Equity	(a)	Inventories	13,132,01	13 417 90
(ii) Cash and Cash Equivalents     28.99     27.6       (iii) Bank Balances other than (ii) above     467.59     440.8       (iv) Loans     245.62     258.9       (v) Other Financial Assets     81.62     59.0       (c)     Current Tax Assets (Net)     350.22     314.2       (d)     Other Current Assets     312.80     229.2       Sub-Total - Current Assets     312.80     229.2       Sub-Total - Current Assets     312.80     229.2       Sub-Total - Current Assets     312.80     225.567.5       TOTAL     27,698.32     30,210.7       B     EQUITY     23,195.02     25,567.5       I     EQUITY     360.39     360.31       (a)     Equity Share Capital     360.39     360.31       (b)     Other Equity     8,947.31     8,637.51       LIABILITIES     1,527.90     254.88     6.77       (a)     Financial Liabilities     2.86     6.73       (b)     Provisions     1,527.90     254.88       (ii) Other Financial Liabilities     1,737.28	(b)	Financial Assets		,
(ii) Cash and Cash Equivalents     28.99     27.6       (iii) Bank Balances other than (ii) above     467.59     440.8       (iv) Loans     245.62     258.9       (v) Other Financial Assets     81.62     59.0       (c)     Current Tax Assets (Net)     350.22     314.2       (d)     Other Current Assets     223,195.02     225.57.5       Sub-Total - Current Assets     23,195.02     25.57.5       TOTAL     27,698.32     30,210.7       B     EQUITY AND LIABILITIES     245.62     28.9       1     EQUITY AND LIABILITIES     360.39     360.33       (b)     Other Equity     3,586.92     8,277.13       Sub-Total - Equity     8,947.31     8,637.50       LIABILITIES     1,527.90     254.88       (i)     Other Financial Liabilities     2.86     6.73       (b)     Provisions     1,527.90     254.88       (ii) Other Financial Liabilities     1,737.28     482.73       (b)     Provisions     3,746.56     3,827.65       (c)     Other Non-Current Liabilities		(i) Trade Receivables	8,576,17	10,819.61
(iii) Bank Balances other than (ii) above     467.59     440.8       (iv) Loans     245.62     258.9       (v) Other Financial Assets     81.62     59.0       (c)     Current Tax Assets (Net)     350.22     314.2       (d)     Other Current Assets     23.195.02     25.567.5       Sub-Total - Current Assets     23.195.02     25.567.5       TOTAL     27.698.32     30.210.7       B     EQUITY AND LIABILITIES     27.698.32     30.210.7       B     EQUITY AND LIABILITIES     27.698.32     30.210.7       B     EQUITY     8.86.92     8.277.1       Sub-Total - Equity     8.586.92     8.277.1       Sub-Total - Equity     8.947.31     8.637.5       LIABILITIES     2     NON-CURRENT LIABILITIES     6.77       (a)     Financial Liabilities     2.86     6.77       (b)     Provisions     1.527.90     254.88       (i)     Other Financial Liabilities     2.86     6.77       (b)     Provisions     1.587.2     482.73       (c)     O		(ii) Cash and Cash Equivalents		27.64
(iv) Loans     245.62     288.9       (v) Other Financial Assets     81.62     59.0       (c)     Current Tax Assets (Net)     350.22     314.2       (d)     Other Current Assets     312.80     229.2       Sub-Total - Current Assets     23,195.02     25,567.5       TOTAL     27,698.32     30,210.77       B     EQUITY AND LIABILITIES     7     7       I     EQUITY     8     8       (a)     Equity Share Capital     360.39     360.39       (b)     Other Equity     8,586.92     8,277.11       Sub-Total - Equity     8,947.31     8,637.55       LIABILITIES     7     7.14       Sub-Total - Equity     8,286.92     8,277.11       Sub-Total - Equity     8,2847.31     8,637.55       (i) Borrowings     1,527.90     254.86       (ii) Other Financial Liabilities     1,737.28     482.73       (b)     Other Non-Current Liabilities     1,737.28     482.73       (c)     Other Non-Current Liabilities     7,09.23.86     7,09.23		(iii) Bank Balances other than (ii) above		440.87
(v) Other Financial Assets     81.62     59.0       (c)     Current Tax Assets (Net)     350.22     314.2       (d)     Other Current Assets     312.80     229.2       Sub-Total - Current Assets     23,195.02     25,567.5       TOTAL     27,698.32     30,210.7       B     EQUITY AND LIABILITIES     1     EQUITY       (a)     Equity Share Capital     360.39     360.39       (b)     Other Equity     8,586.92     8,277.11       Sub-Total - Equity     8,947.31     8,637.55       LIABILITIES     1     1,627.90     254.86       (i)     Borrowings     1,527.90     254.86       (ii)     Other Financial Liabilities     2.86     6.77       (b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     2.86     6.77       (b)     Other Non-Current Liabilities     3,746.56     3,827.65       (ii)     Other Non-Current Liabilities     7,09.23.86     6.77       (iii)     Borrowings     3,746.56     3,827.65				258,90
C)     Current Tax Assets (Net)		(v) Other Financial Assets		59.05
(d)     Other Current Assets     312.80     229.2       Sub-Total - Current Assets     23,195.02     25,567.5       TOTAL     27,698.32     30,210.7       B     EQUITY AND LIABILITIES     2       1     EQUITY     360.39     360.31       (a)     Equity Share Capital     360.39     360.33       (b)     Other Equity     8,586.92     8,277.13       Sub-Total - Equity     8,947.31     8,637.5       LIABILITIES     1     8,947.31     8,637.5       (i)     Borrowings     1,527.90     254.88       (ii)     Other Financial Liabilities     2.86     6.79       (b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     2.86     6.79       Sub-Total - Non Current Liabilities     1,737.28     482.77       (b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     3,746.56     3,827.66       (ii)     Trade Payables     7,09.23.86     7,09.23.86       (iii) </td <td>(c)</td> <td></td> <td></td> <td></td>	(c)			
Sub-Total - Current Assets     23,195.02     25,567.5       TOTAL     27,698.32     30,210.77       B     EQUITY AND LIABILITIES     27,698.32     30,210.77       I     EQUITY AND LIABILITIES     360.39     360.31       I     EQUITY AND LIABILITIES     8,586.92     8,277.11       Sub-Total - Equity     8,947.31     8,637.50       LIABILITIES     1,527.90     254.81       (a)     Financial Liabilities     2.86     6.79       (b)     Provisions     158.12     141.14       (c)     Other Financial Liabilities     2.86     6.79       (b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     1,737.28     482.73       (a)     Financial Liabilities     1,737.28     482.76       (a)     Financial Liabilities     3,746.56     3,827.65       (b)     Other Financial Liabilities     585.70     816.64       (i) Borrowings     3,746.56     3,827.65     7,092.77       (ii) Other Financial Liabilities     585.70     8	(d)			
TOTAL     TOTAL     27,698.32     30,210.73       B     EQUITY AND LIABILITIES     27,698.32     30,210.73       1     EQUITY AND LIABILITIES     360.39     360.39       (a)     Equity Share Capital     360.39     360.39       (b)     Other Equity     8,586.92     8,277.11       Sub-Total - Equity     8,947.31     8,637.54       LIABILITIES     (i) Borrowings     1,527.90     254.86       (ii) Other Financial Liabilities     2.86     6.77       (b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     2.86     6.77       (b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     1,737.28     482.73       (a)     Financial Liabilities     1,737.28     482.76       (ii)     Other Financial Liabilities     7,092.77     9,323.86       (iii) Other Financial Liabilities     585.70     816.64       (b)     Other Financial Liabilities     5456.92     7,009.53       (iii) Other Financial Liabi				
1     EQUITY       (a)     Equity Share Capital     360.39     360.31       (b)     Other Equity     8,586.92     8,277.11       Sub-Total - Equity     8,947.31     8,637.54       LABILITIES     (a)     Financial Labilities     8,947.31     8,637.54       2     NON-CURRENT LIABILITIES     (b)     Provisions     1,527.90     254.88       (i)     Other Financial Liabilities     2.86     6.72       (b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     48.40     79.92       Sub-Total - Non Current Liabilities     1,737.28     482.73       (a)     Financial Liabilities     1,737.28     482.73       (a)     Financial Liabilities     3,746.56     3,827.65       (ii) Drade Payables     7,092.77     9,323.86       (iii) Other Financial Liabilities     5,456.92     7,009.53       (b)     Other Financial Liabilities     5,456.92     7,009.53       (c)     Provisions     131.78     112.75       (b)     Other				30,210.76
(a)     Equity Share Capital     360.39     360.39       (b)     Other Equity     8,586.92     8,277.11       Sub-Total - Equity     8,947.31     8,637.54       LIABILITIES     1,527.90     254.86       (i)     Borrowings     1,527.90     254.86       (ii)     Other Financial Liabilities     2.86     6.77       (b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     2.86     6.77       (b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     48.40     79.90       Sub-Total - Non Current Liabilities     1,737.28     482.73       (c)     Other Non-Current Liabilities     1,737.28     482.73       (a)     Financial Liabilities     3,746.56     3.827.65       (ii)     Borrowings     3,746.56     3.827.65       (iii) Trade Payables     7,092.77     9.323.86       (iii) Other Financial Liabilities     585.70     816.64       (b)     Other Current Liabilities     5,456.92 <t< td=""><td>в</td><td>EQUITY AND LIABILITIES</td><td></td><td></td></t<>	в	EQUITY AND LIABILITIES		
(a)     Equity Share Capital     360.39     360.39       (b)     Other Equity     8,586.92     8,277.11       Sub-Total - Equity     8,947.31     8,637.54       LIABILITIES     1,527.90     254.86       (i)     Borrowings     1,527.90     254.86       (ii)     Other Financial Liabilities     2.86     6.77       (b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     2.86     6.77       (b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     48.40     79.90       Sub-Total - Non Current Liabilities     1,737.28     482.73       (c)     Other Non-Current Liabilities     1,737.28     482.73       (a)     Financial Liabilities     3,746.56     3.827.65       (ii)     Borrowings     3,746.56     3.827.65       (iii) Trade Payables     7,092.77     9.323.86       (iii) Other Financial Liabilities     585.70     816.64       (b)     Other Current Liabilities     5,456.92 <t< td=""><td>1</td><td>FOUITY</td><td></td><td></td></t<>	1	FOUITY		
Bits     Bits <td></td> <td></td> <td>200.20</td> <td>200.00</td>			200.20	200.00
Sub-Total - Equity     3,947.31     8,637.54       LIABILITIES     8,947.31     8,637.54       2     NON-CURRENT LIABILITIES     1,527.90     254.85       (a)     Financial Liabilities     1,527.90     254.85       (b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     48.40     79.94       Sub-Total - Non Current Liabilities     1,737.28     482.75       (a)     Financial Liabilities     1,737.28     482.75       (a)     Financial Liabilities     1,737.28     482.75       (a)     Financial Liabilities     3,746.56     3,827.65       (ii) Borrowings     3,746.56     3,827.65     3,827.65       (iii) Other Financial Liabilities     5,85.70     816.64       (b)     Other Financial Liabilities     5,456.92     7,009.53       (c)     Provisions     131.78     112.75       Sub-Total - Current Liabilities     17,013.73     21,009.45	• •			
LIABILITIES   1,527.90   254.88     (a)   Financial Liabilities   1,527.90   254.88     (ii)   Other Financial Liabilities   2.86   6.79     (b)   Provisions   158.12   141.14     (c)   Other Non-Current Liabilities   48.40   79.99     Sub-Total - Non Current Liabilities   1,737.28   482.77     3   CURRENT LIABILITIES   1     (a)   Financial Liabilities   3,746.56   3,827.65     (ii)   Dorowings   3,746.56   3,827.65     (iii)   Other Financial Liabilities   585.70   816.64     (b)   Other Financial Liabilities   5,456.92   7,009.23     (iii)   Other Financial Liabilities   5,456.92   7,009.63     (c)   Provisions   131.78   112.75     Sub-Total - Current Liabilities   17,013.73   21,009.49	(0)			
2     NON-CURRENT LIABILITIES       (a)     Financial Liabilities       (i)     Borrowings       (ii)     Other Financial Liabilities       (b)     Provisions       (c)     Other Non-Current Liabilities       Sub-Total - Non Current Liabilities     1,527.90       Sub-Total - Non Current Liabilities     158.12       (c)     Other Non-Current Liabilities       (d)     Financial Liabilities       (ii)     Trade Payables       (iii)     Other Payables       (iii)     Other Current Liabilities       (b)     Other Current Liabilities       (b)     Other Current Liabilities       (c)     Provisions       (iii)     Trade Payables       (iii)     5456.92       (c)     Provisions       (c)     Provisions       (c)     Provisions       (iiii)     11.275       Sub-Total - Current Liabilities     17,013.73			8,947.31	8,637.54
(a)     Financial Liabilities     1,527.90     254.88       (i)     Borrowings     1,527.90     254.88       (ii)     Other Financial Liabilities     2.86     6.79       (b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     48.40     79.99       Sub-Total - Non Current Liabilities     1,737.28     482.73       (a)     Financial Liabilities     3,746.56     3,827.65       (ii)     Trade Payables     7,092.77     9,323.86       (iii)     Other Current Liabilities     585.70     816.64       (b)     Other Current Liabilities     5,456.92     7,009.53       (c)     Provisions     131.78     112.75       Sub-Total - Current Liabilities     17,013.73     21,000.49	2			
(i) Borrowings     1,527.90     254.88       (ii) Other Financial Liabilities     2.86     6.79       Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     48.40     79.99       Sub-Total - Non Current Liabilities     1,737.28     482.73       3     CURRENT LIABILITIES     1,1737.28     482.73       (a)     Financial Liabilities     3,746.56     3,827.65       (ii) Dorowings     3,746.56     3,827.65       (iii) Trade Payables     7,092.77     9,323.85       (iii) Other Financial Liabilities     585.70     816.64       (b)     Other Current Liabilities     585.70     816.64       (c)     Provisions     131.78     112.75       Sub-Total - Current Liabilities     17,013.73     21,000.49				
(ii) Other Financial Liabilities     2.88     6.77       (b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     48.40     79.99       Sub-Total - Non Current Liabilities     1,737.28     482.73       3     CURRENT LIABILITIES     1,737.28     482.73       (a)     Financial Liabilities     3,746.56     3,827.65       (ii) Dorowings     3,746.56     3,827.65       (iii) Trade Payables     7,092.77     9,323.86       (iii) Other Financial Liabilities     585.70     816.64       (b)     Other Current Liabilities     5,456.92     7,009.53       (c)     Provisions     131.78     112.75       Sub-Total - Current Llabilities     17,013.73     21,009.49	(u)		4 507 00	054.00
(b)     Provisions     158.12     141.14       (c)     Other Non-Current Liabilities     48.40     79.94       Sub-Total - Non Current Liabilities     1,737.28     482.73       3     CURRENT LIABILITIES     1,137.28     482.73       (a)     Financial Liabilities     3,746.56     3,827.65       (ii)     Drave Payables     7,092.77     9,323.86       (iii)     Other Financial Liabilities     585.70     816.64       (b)     Other Financial Liabilities     5,456.92     7,009.53       (c)     Provisions     131.78     112.75       Sub-Total - Current Liabilities     17,013.73     21,009.49				
(c) Other Non-Current Liabilities 48.40 79.98   Sub-Total - Non Current Liabilities 1,737.28 482.73   3 CURRENT LIABILITIES 1,737.28 482.76   (a) Financial Liabilities 3,746.56 3,827.65   (i) Borrowings 3,746.56 3,827.65   (ii) Trade Payables 7,092.77 9,323.85   (iii) Other Financial Liabilities 585.70 816.64   (b) Other Current Liabilities 5,456.92 7,009.53   (c) Provisions 131.78 112.77   Sub-Total - Current Liabilities 17,013.73 21,009.49	(b)			
Sub-Total - Non Current Liabilities     1,737.28     482.73       3     CURRENT LIABILITIES	( /		100.12	(41.14
Sub-Total - Non Current Liabilities     1,737.28     482.73       3     CURRENT LIABILITIES     482.73       (a)     Financial Liabilities     3,746.56     3,827.65       (i)     Borrowings     3,746.56     3,827.65       (ii)     Trade Payables     7,092.77     9,323.86       (iii)     Other Financial Liabilities     585.70     816.64       (b)     Other Current Liabilities     5,456.92     7,009.53       (c)     Provisions     131.78     112.75       Sub-Total - Current Liabilities     17,013.73     21,009.49	(c)		48,40	79.95
(a)     Financial Liabilities       (i) Borrowings     3,746.56     3,827.65       (ii) Trade Payables     7,092.77     9,323.85       (iii) Other Financial Liabilities     585.70     816.64       (b)     Other Current Liabilities     5,456.92     7,009.53       (c)     Provisions     131.78     112.75       Sub-Total - Current Llabilities     17,013.73     21,000.49		Sub-Total - Non Current Liabilities		482.73
(i) Borrowings     3,746.56     3,827.65       (ii) Trade Payables     7,092.77     9,323.86       (iii) Other Financial Liabilities     585.70     816.64       (b)     Other Current Liabilities     5,456.92     7,009.53       (c)     Provisions     131.78     112.75       Sub-Total - Current Llabilities     17,013.73     21,000.49	3	CURRENT LIABILITIES		
(ii) Trade Payables     7,092.77     9,323.86       (iii) Other Financial Liabilities     585.70     816.82       (b)     Other Current Liabilities     5,456.92     7,009.53       (c)     Provisions     131.78     112.75       Sub-Total - Current Liabilities     17,013.73     21,090.49	(a)	Financial Liabilities		
(ii) Trade Payables     7,092.77     9,323.86       (iii) Other Financial Liabilities     585.70     816.64       (b)     Other Current Liabilities     5,456.92     7,009.53       (c)     Provisions     131.78     112.75       Sub-Total - Current Liabilities     17,013.73     21,000.49		(i) Borrowings	3,746.56	3,827.65
(iii) Other Financial Liabilities     585.70     816.64       (b)     Other Current Liabilities     5,456.92     7,009.53       (c)     Provisions     131.78     112.75       Sub-Total - Current Llabilities     17,013.73     21,090.49		(ii) Trade Payables	7,092.77	9,323.88
(b)     Other Current Liabilities     5,455.92     7,009.55       (c)     Provisions     131.78     112.75       Sub-Total - Current Liabilities     17,013.73     21,090.45		(iii) Other Financial Liabilities		816.64
Provisions     131.78     112.75       Sub-Total - Current Liabilities     17,013.73     21,090.49	(b)			
Sub-Total - Current Liabilities 17,013.73 21,090.49	(C)	Provisions		
		Sub-Total - Current Liabilities		
				50,0.10.70



## Independent Auditor's report on quarterly financial results and year end results of JK Agri Genetics Limited pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

## To the Board of Directors of JK Agri Genetics Limited

1. We have audited the accompanying statement of financial results ("the Statement") of JK Agri Genetics Limited ("the Company") for the quarter and year ended March 31, 2019, being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015"), as amended by circular no. CIR/CFD/FAC/62/2016, dated July 05, 2016.

This statement, which is the responsibility of the Company's management and approved by the Board of Directors has been compiled from the related Financial Statements which have been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under (Ind AS) and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such Ind AS Financial Statements.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s).

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

- 3. Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, the Statement:
  - a. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard as modified by Circular No. Cir/CFD/FAC/62/2016 dated July 5, 2016; and
  - b. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and "Other comprehensive income" and other financial information of the Company for the quarter and year ended March 31, 2019.

## 4. Emphasis of Matter

Regarding overdue trade receivables Rs. 1823.61 lakhs & security deposit Rs. 121.68 lakhs from Rajasthan government, where petition filed by the Company for arbitration was allowed by Hon'ble High Court of Rajasthan, Jaipur and the Court had appointed a retion Supreme Court judge as arbitrator. The arbitration proceedings have concluded and award is awaited. Considering the above facts, the management is confident about the realisability/recovery hence no provision is made.

Our opinion is not modified in respect of this matter.

5. The Statement includes the results for the quarter ended March 31, 2019 and the corresponding quarter ended in the previous year as reported in these annual standalone financial results are the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year which were subject to limited review by us.

## For **BGJC & Associates LLP** Chartered Accountants Firm Registration Number: 002304N

New Delhi Darshan Chliajer

Partner Membership Number: 088308

Place: New Delhi Date: May 10, 2019