

# **Integrated Filing (Finance) Ind AS**

## **AWL AGRI BUSINESS LIMITED**

### **General Information**

Scrip code*	543458
NSE Symbol*	AWL
MSEI Symbol*	NA
ISIN*	INE699H01024
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	28-04-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-04-2025
Description of presentation currency	INR
Level of rounding	Crores
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	28-04-2025
Start time of board meeting	16:05:00
End date of board meeting	28-04-2025
End time of board meeting	17:35:00
Whether cash flow statement is applicable on company	true

Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

## Financial Results - Ind-AS

Amount in (Crores)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
1	<b>Income</b>		
	Revenue from operations	18,229.59	63,672.24
	Other income	62.04	238.04
	<b>Total income</b>	18,291.63	63,910.28
2	<b>Expenses</b>		
(a)	Cost of materials consumed	15,609.84	53,614.40
(b)	Purchases of stock-in-trade	729.61	3,366.01
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	134.87	(843.00)
(d)	Employee benefit expense	145.56	566.03
(e)	Finance costs	178.15	724.06
(f)	Depreciation, depletion and amortisation expense	97.81	395.10
(g)	<b>Other Expenses</b>		
1	Freight and Forwarding Expenses	435.96	1,744.53
2	Power and Fuel	159.31	634.13
3	Consumption of Chemicals, Stores, Spares and Consumables	136.78	491.57
4	Advertisement and Sales Promotion Expenses	119.32	326.27
5	Contract Labour Charges	71.60	284.69

6	Job Work Charges	31.21	154.80
7	Selling and Distribution Expenses	38.69	150.70
8	Administrative Manpower and Security Service Charges	22.73	85.36
9	Rates and Taxes	1.67	62.82
10	Other	144.18	552.19
	<b>Total other expenses</b>	1,161.45	4,487.06
	<b>Total expenses</b>	18,057.29	62,309.66
3	<b>Total profit before exceptional items and tax</b>	234.34	1,600.62
4	Exceptional items	0.00	0.00
5	<b>Total profit before tax</b>	234.34	1,600.62
6	<b>Tax expense</b>		
7	Current tax	57.15	418.47
8	Deferred tax	0.67	18.92
9	<b>Total tax expenses</b>	57.82	437.39
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	176.52	1,163.23
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	14.14	62.58
16	<b>Total profit (loss) for period</b>	190.66	1,225.81
17	Other comprehensive income net of taxes	(2.30)	(1.87)
18	<b>Total Comprehensive Income for the period</b>	188.36	1,223.94
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	190.28	1,225.08
	Total profit or loss, attributable to non-controlling interests	0.38	0.73
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	187.98	1,223.21
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.38	0.73

21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	129.53	129.53
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		9,294.27
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	1.47	9.44
	Diluted earnings (loss) per share from continuing operations	1.47	9.44
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	1.47	9.44
	Diluted earnings (loss) per share from continuing and discontinued operations	1.47	9.44
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

## Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Crores)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Edible Oil	14,769.09	49,736.02
2	Food & FMCG	1,463.60	6,272.74
3	Industry Essentials	1,996.90	7,663.48
	<b>Total Segment Revenue</b>	18,229.59	63,672.24
	<b>Less: Inter segment revenue</b>	0.00	0.00
	<b>Revenue from operations</b>	18,229.59	63,672.24
2	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Edible Oil	184.00	1,525.82
2	Food & FMCG	33.50	10.10
3	Industry Essentials	74.47	239.24
	<b>Total Profit before tax</b>	291.97	1,775.16
	<b>i. Finance cost</b>	16.67	49.46
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	40.96	125.08
	<b>Profit before tax</b>	234.34	1,600.62
3	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		

1	Edible Oil	13,678.86	13,678.86
2	Food & FMCG	2,814.56	2,814.56
3	Industry Essentials	2,256.43	2,256.43
	<b>Total Segment Assets</b>	18,749.85	18,749.85
	<b>Un-allocable Assets</b>	3,687.66	3,687.66
	<b>Net Segment Assets</b>	22,437.51	22,437.51
4	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Edible Oil	10,290.99	10,290.99
2	Food & FMCG	526.65	526.65
3	Industry Essentials	1,082.60	1,082.60
	<b>Total Segment Liabilities</b>	11,900.24	11,900.24
	<b>Un-allocable Liabilities</b>	1,113.35	1,113.35
	<b>Net Segment Liabilities</b>	13,013.59	13,013.59
	Disclosure of notes on segments		

## Other Comprehensive Income

Amount in (Crores)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>			
1	<b>Amount of items that will not be reclassified to profit and loss</b>		
1	Re-measurement (loss) / gain on defined benefit plans	(3.03)	(5.90)
2	Share in Other Comprehensive Income of Associate and Joint Ventures (Net of Tax)	(0.45)	(0.45)
	Total Amount of items that will not be reclassified to profit and loss	(3.48)	(6.35)
2	Income tax relating to items that will not be reclassified to profit or loss	(0.78)	(1.50)
3	<b>Amount of items that will be reclassified to profit and loss</b>		
1	Exchange difference gain / (loss) on translation of financial statements of foreign operations	0.40	2.98
	Total Amount of items that will be reclassified to profit and loss	0.40	2.98
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income		



## Statement of Asset and Liabilities

Amount in (Crores)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	<b>Assets</b>	
1	<b>Non-current assets</b>	
	Property, plant and equipment	4,969.37
	Capital work-in-progress	1,056.34
	Investment property	0.00
	Goodwill	53.84
	Other intangible assets	457.44
	Intangible assets under development	3.18
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	<b>Non-current financial assets</b>	
	Non-current investments	373.72
	Trade receivables, non-current	0.00
	Loans, non-current	49.05
	Other non-current financial assets	63.95
	<b>Total non-current financial assets</b>	486.72
	Deferred tax assets (net)	25.06
	Other non-current assets	746.55
	<b>Total non-current assets</b>	7,798.50
2	<b>Current assets</b>	
	Inventories	8,641.28
	<b>Current financial asset</b>	
	Current investments	250.27
	Trade receivables, current	2,415.55

	Cash and cash equivalents	543.70
	Bank balance other than cash and cash equivalents	1,781.44
	Loans, current	3.51
	Other current financial assets	321.99
	<b>Total current financial assets</b>	5,316.46
	Current tax assets (net)	0.00
	Other current assets	657.95
	<b>Total current assets</b>	14,615.69
3	Non-current assets classified as held for sale	23.32
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	<b>Total assets</b>	22,437.51
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	129.53
	Other equity	9,294.27
	<b>Total equity attributable to owners of parent</b>	9,423.80
	Non controlling interest	0.12
	<b>Total equity</b>	9,423.92
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	186.24
	<b>Trade payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	<b>Total Trade payable</b>	0.00
	Other non-current financial liabilities	178.01
	<b>Total non-current financial liabilities</b>	364.25
	Provisions, non-current	570.87
	Deferred tax liabilities (net)	351.51
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	

	<b>Total non-current liabilities</b>	1,286.63
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	1,525.59
	<b>Trade payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	168.63
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	8,519.31
	<b>Total Trade payable</b>	8,687.94
	Other current financial liabilities	1,127.01
	<b>Total current financial liabilities</b>	11,340.54
	Other current liabilities	303.02
	Provisions, current	10.18
	Current tax liabilities (Net)	73.22
	Deferred government grants, Current	
	<b>Total current liabilities</b>	11,726.96
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	<b>Total liabilities</b>	13,013.59
	<b>Total equity and liabilities</b>	22,437.51
	Disclosure of notes on assets and liabilities	

## Cash flow statement indirect

Amount in (Crores)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
<b>Part I</b>	<b>Blue color marked fields are non-mandatory.</b>	
<b>1</b>	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	1,600.62
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	614.83
	Adjustments for decrease (increase) in inventories	(1,453.63)
	Adjustments for decrease (increase) in trade receivables, current	(636.89)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	(170.38)
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	36.48
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	1,836.60
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	365.07
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	394.42
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	(23.04)
	Adjustments for provisions, non-current	0.00

	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	57.61
	Adjustments for dividend income	0.00
	Adjustments for interest income	172.73
	Adjustments for share-based payments	7.03
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	(1.58)
	Other adjustments for non-cash items	(5.73)
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	<b>Total adjustments for reconcile profit (loss)</b>	848.06
	<b>Net cash flows from (used in) operations</b>	2,448.68
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	298.99
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) operating activities</b>	2,149.69
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	16.36
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00

	Proceeds from sales of property, plant and equipment	35.93
	Purchase of property, plant and equipment	995.54
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	174.74
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	530.82
	<b>Net cash flows from (used in) investing activities</b>	<b>(270.41)</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00

	Proceeds from borrowings	156.56
	Repayments of borrowings	888.95
	Payments of lease liabilities	70.69
	Dividends paid	0.00
	Interest paid	618.22
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(122.43)
	<b>Net cash flows from (used in) financing activities</b>	<b>(1,543.73)</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>335.55</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	(7.92)
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>327.63</b>
	<b>Cash and cash equivalents cash flow statement at beginning of period</b>	<b>(25.43)</b>
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>302.20</b>