

BALAJI AGRO OILS LIMITED
CIN : L15143AP1994PLC017454
Balance Sheet as at 31 March 2024

(Amount in Rs.)

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
I. ASSETS			
1 Non-current assets			
(a) Property, Plant and equipment	3	12,27,42,836	13,56,19,397
(b) Capital work-in-progress		-	-
(c) Financial Assets			
(i) Investments	4	23,10,495	17,92,075
(ii) Other Financial Assets	5	34,07,592	11,34,790
(d) Deferred Tax Assets (Net)	6	(14,31,946)	14,83,991
(e) Other non-current assets		-	-
Total Non-current assets		12,70,28,977	14,00,30,253
2 Current assets			
(a) Inventories	7	12,06,30,290	16,01,65,519
(b) Financial Assets			
(i) Trade Receivables	8	21,95,79,888	28,50,11,814
(ii) Cash and cash equivalents	9	22,34,23,093	3,69,28,778
(iii) Bank Balances other than (ii)		-	-
(iv) Other financial assets		-	-
(c) Current Tax Assets	10	44,73,378	21,55,090
(d) Other current assets	11	1,54,98,906	1,97,21,603
Total Current assets		58,36,05,555	50,39,82,804
TOTAL Assets (1)+(2)		71,06,34,532	64,40,13,058
II. EQUITY AND LIABILITIES			
1 Equity			
(a) Equity Share Capital	12	10,57,70,950	10,57,70,950
(b) Other Equity	13	17,15,10,466	15,36,04,716
Total Equity		27,72,81,416	25,93,75,666
2 Liabilities			
(i) Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	17,14,16,503	16,60,05,121
(ii) Other financial liabilities		-	-
(b) Other Non - Current Liabilities		-	-
Total Non-current liabilities		17,14,16,503	16,60,05,121
(ii) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	24,08,65,821	19,33,70,988
(ii) Trade payables (other than MSMEs)	16	8,83,827	24,20,484
(iii) Other financial liabilities		-	-
(b) Other Current Liabilities	17	1,60,15,030	2,08,70,768
(c) Provisions		-	-
(d) Current Tax Liabilities	18	41,71,935	19,70,031
Total Current liabilities		26,19,36,613	21,86,32,271
TOTAL Equity and Liabilities (1)+(2)		71,06,34,532	64,40,13,058

For Balaji Agro Oils Limited

Balaji
Joint Managing Director

BALAJI AGRO OILS LIMITED
CIN : L15143AP1994PLC017454

Statement of Cash Flow for the year ended 31st March 2024

(Amount in Rs.)

Particulars	Year Ended 31st March 2024	Year Ended 31st March 2023
A Cash Flow from Operating Activities:		
Profit for the year	2,49,93,622	1,18,02,247
Adjustments for:-		
Depreciation	1,43,33,707	1,43,75,753
Finance Costs	1,72,12,755	1,60,37,503
(Profit) / Loss on Sale of Property, Plant & Equipment	-	201
Interest on Fixed Deposits	(33,04,931)	(8,52,605)
Fair value change in Investments	(5,18,420)	(45,700)
Operating profit/ (Loss) before working capital changes	5,27,16,733	4,13,17,399
Changes in working capital		
(Increase)/ Decrease in Other Financial Assets - Non Current	(22,72,802)	-
(Increase)/ Decrease in Trade Receivables	6,54,31,926	(3,32,58,761)
(Increase)/ Decrease in Inventories	3,95,35,229	(62,68,911)
(Increase)/ Decrease in Other Current Assets	42,22,697	(71,21,717)
Increase/(Decrease) in Trade Payables	(15,36,657)	(22,30,188)
Increase/(Decrease) in Other Current Liabilities	(48,55,738)	85,17,808
Cash generated from Operations	15,32,41,388	9,55,630
Net Income Tax (paid)/ refunded	(42,88,319)	1,57,757
Net Cash Flow from Operating Activities (A)	14,89,53,069	11,13,387
B Cash Flow from Investing Activities:		
Purchase of Property, Plant and Equipment	(14,57,145)	(37,67,437)
Sale of Property, Plant and Equipment	-	2,44,975
Interest on Fixed Deposits	33,04,931	8,52,605
Investment in Deposits	-	-
Net Cash Flow from investing Activities (B)	18,47,786	(26,69,857)
C Cash Flow from Financing Activities:		
Proceeds from issue of Equity Shares	-	-
Proceeds/(Repayment) of Long-term Borrowings	54,11,382	3,24,35,448
Proceeds/(Repayment) of Short-term Borrowings	(68,41,709)	8,68,312
Finance cost	(1,72,12,755)	(1,60,37,503)
Net Cash Flow from Financing Activities (C)	(1,86,43,082)	1,72,66,257
D Net Increase / Decrease in Cash and Cash Equivalents-(A+B+C)	13,21,57,773	1,57,09,787
E Cash & Cash Equivalents at the beginning of the year		
Cash on Hand	9,74,038	22,11,317
Balance with Sch.Banks	3,59,54,740	3,19,22,349
Secured Cash Credit	(17,93,32,897)	(19,22,47,572)
Total	(14,24,04,119)	(15,81,13,906)
F Cash & Cash Equivalents at the end of the year	(1,02,46,346)	(14,24,04,119)
Cash on Hand	33,48,176	9,74,038
Balance with Sch.Banks	22,00,74,917	3,59,54,740
Secured Cash Credit	(23,36,69,439)	(17,93,32,897)
Total	(1,02,46,346)	(14,24,04,119)

For Balaji Agro Oils Limited

Balaji
Joint Managing Director

BALAJI AGRO OILS LIMITED (CIN:L15143AP1994PLC017454)
 REGD OFF: 74-2-19,OLD CHECKPOST CENTRE,KRISHNA NAGAR,VIJAYAWADA-520007
 STATEMENT OF STANDALONE AUDITED RESULTS FOR THE YEAR ENDED 31ST MARCH 2024

Rs. in Lakhs

Sno	Particulars	Quarter Ended			Year ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Unaudited	Audited	Audited
1	Revenue from Operations:					
a	Revenue from operations (net)	2957.92	3230.59	3025.03	12179.37	14302.32
b.	Other Income	361.03	1.39	315.85	523.54	355.41
	Total revenue	3318.95	3231.38	3340.88	12702.91	14657.73
2	Expenses:					
	[a].Cost of materials consumed	2876.02	1931.34	3029.03	10009.14	12072.50
	[b].Purchases of stock in trade	0	30.67	140.04	155.44	359.44
	[c].Changes in inventories of finished goods, work-in-progress and stock-in-trade	-405.19	629.11	-663.23	110.08	-211.30
	[d].Employees benefits expense	180.06	79.87	168.34	430.14	420.96
	[e].Finance costs	47.53	43.28	60.16	172.13	160.38
	[g].Depreciation and amortisation expense	47.32	31.78	36.96	143.33	143.76
	[g].Other expenses	394.53	383.43	527.94	1432.72	1593.97
	Total Expenses	3140.27	3129.48	3299.24	12452.98	14539.71
3	Profit before exceptional and extraordinary items and tax	178.68		41.64	249.93	118.02
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit before extraordinary items and tax		102.50	41.64	249.93	118.02
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00
7	Profit before tax	178.68	102.50	41.64	249.93	118.02
8	Tax expense:					
	Current tax	69.83	0.00	25.39	69.83	25.39
	Deferred tax	1.05	0.00	6.27	1.05	6.27
	Total tax expenses	70.88	0.00	31.66	70.88	31.66
9	Net profit / IOSG from continuing operations	107.80	102.50	9.98	179.05	86.36
10	Profit / loss from discontinuing operations before tax	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
12	Net Profit / loss from discontinuing operations after tax	107.80	102.50	9.98	179.05	86.36
13	Profit / loss for the period before minority interest		102.50	9.98	179.05	86.36
14	Share of profit / loss of associates	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
16	Net profit / loss for the period	107.80	102.50	9.98	179.05	86.36
17	Other Comprehensive Income	0.00	0.00	0	0.00	
	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
	Tax relating to the Items not reclassified to P & L	0.00	0.00	0.00	0.00	0.00
18	Total Comprehensive Income for the period	107.80	102.50	9.98	179.05	86.36
19	Details of equity share capital:					
	Paid-up equity share capital	1057.50	1057.71	1057.71	1057.71	1057.71
	Face value of equity share capital	10	10	10	10	10
20	Reserves excluding revaluation reserves				1715.10	1536.05
21	Earnings per equity share					
	Basic earnings / loss per share from continuing and discontinued operations		0.00	0.00	1.69	0.82
	Diluted earnings / loss per share from continuing and discontinued operations		0.00	0.00	1.69	0.82

For Balaji Agro Oils Limited

Balaji
Joint Managing Director