

Ref No.: GARL/SEC/24-25/39

Date: 11th February, 2025

To,
BSE Limited
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001
Scrip Code: 539725

To,
National Stock Exchange of India Limited
Listing Department,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051
Symbol: GOKULAGRO

Sub: Outcome of Board Meeting held on 11th February, 2025

Ref: Regulations 30 read with Part A Schedule III and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

Dear Sir/Madam,

Pursuant to Regulation 30 read with Part A Schedule III and Regulation 33 of the SEBI Listing Regulations, we would like to inform you that a meeting of Board of Directors of the Company was convened today i.e. 11th February, 2025 and the following businesses were transacted:

1. The Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine Months ended on 31st December, 2024 along with the Limited Review Report issued by M/s. Surana Maloo & Co., Statutory Auditors of the Company in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- **Enclosed Below**
2. Rescind the decision of the Board taken in the Board Meeting held on 3rd August, 2024, to sell 25% stake viz. 2500 Equity Shares of face value of Rs. 10/- each held by the Company (Gokul Agro Resources Limited) in its Wholly Owned Subsidiary i.e. Riya Agro Industries Private Limited (RAIPL) to Value Agri Resources Private Limited (VARPL).

The Board meeting commenced at 3:00 P.M. and concluded at 4:00 P.M.

Corporate & Registered Office :

Gokul Agro Resources Limited, Crown 3, Inspire Business Park, Shantigram,
Nr. Vaishnodevi Circle, S.G. Highway, Ahmedabad -382421, Gujarat-India.
P.: 079 6712 3500 / 6712 3501 | M.: 90999 08537

Plant(Gujarat): 76/1p, 80, 89, 91 Meghpar Borichi, Galpadar Road, Nr. Sharma
Resort, Tal.: Anjar Dist. - Kutch - 370110, Gujarat-India. M.: 72269 27175

Plant(Andhra Pradesh):

Survey No.:929, 929A & 929B, Vill. EPURU BIT-1
Doruvulapalem Panchayat Muthukuru, Sri Potti Sriramulu Nellore Dist.-524323
Andhra Pradesh-India. M: 72279 17006

Plant(West Bengal): J.L No.149, P.S Bhabanipur, Mouza - Debhog,
Haldia-721657 District - Purba Medinipur, West Bengal-India. M: 72270 37646

The above mentioned information has also been uploaded on the website of the Company and can be accessed at <https://www.gokulagro.com/invester-relations/>

We request you to kindly take the above information on records.

Thanking You,
Yours Faithfully,

For and on behalf of
Gokul Agro Resources Limited

Ankita Parmar
Company Secretary and Compliance Officer

Corporate & Registered Office :

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Andhra Pradesh-India. M: 72279 17006

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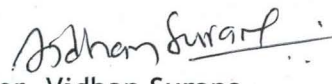
Independent Auditor's Review Report on the Quarterly and Year to Date Un-Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of,
Gokul Agro Resources Limited
CIN - L15142GJ2014PLC080010
Ahmedabad.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **GOKUL AGRO RESOURCES LIMITED** ("the Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principle laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and the other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Surana Maloo & Co.
Chartered Accountants
Firm Reg. No. 0112171W




Per, Vidhan Surana
Partner

Membership No. 041841
UDIN - 25041841BMJAZA7473

Place : Ahmedabad
Date : 11th February, 2025

Gokul Agro Resources Limited

Regd. Office : Crown 3, Inspire Business Park, Shantigram, Nr. Vaishnodevi Circle, S.G. Highway, Ahmedabad-382421

(Rs. in Lakh)

Statement of Unaudited Standalone Financial Results for the Quarter & Nine Months ended on 31st December, 2024

Sr. No.	Particulars	Standalone Financial Results					
		Three months ended 31.12.2024	Preceding three months ended 30.09.2024	Corresponding three months in the previous year ended on 31.12.2023	Year to date figures for current period ended 31.12.2024	Year to date figures for previous period ended 31.12.2023	Previous year ended 31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue From Operations	430,429.35	450,602.77	305,653.52	1,279,419.85	940,312.67	1,292,243.90
	Other Income	611.19	688.64	668.64	1,986.32	1,891.37	2,760.86
	Total Income	431,040.54	451,291.41	306,322.16	1,281,406.17	942,204.04	1,295,004.76
2	Expenditure						
	Cost of materials consumed	387,023.39	327,528.32	329,049.17	1,036,080.64	919,328.72	1,153,711.92
	Purchase of stock-in-trade	72,691.00	83,015.69	2,762.26	207,925.55	53,978.72	110,965.07
	Changes in inventories of finished and semi finished goods	-51,066.68	16,722.10	-39,436.24	-27,398.01	-69,375.25	-24,395.42
	Employees benefits expense	1,483.63	1,287.24	1,211.59	3,964.75	3,115.05	4,431.25
	Finance Costs	3,819.45	4,155.68	2,729.56	11,538.59	7,525.96	10,688.68
	Depreciation and amortization expense	1,335.47	1,318.51	758.29	4,083.75	2,265.50	3,174.27
	Other Expenditure (Any item exceeding 10% of total expenses relating to continuing operations to be shown separately)	8,417.13	8,321.39	5,929.75	23,429.47	16,132.88	22,367.51
	Total Expenses	423,703.40	442,348.93	303,004.38	1,259,624.73	932,971.58	1,280,943.27
3	Profit / (Loss) before exceptional Items	7,337.14	8,942.48	3,317.78	21,781.44	9,232.46	14,061.49
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) from ordinary activities before tax	7,337.14	8,942.48	3,317.78	21,781.44	9,232.46	14,061.49
6	Tax expense	1,554.05	2,392.40	739.75	5,223.62	2,168.85	3,569.87
7	Net Profit/ (Loss) from Ordinary Activities after tax	5,783.09	6,550.08	2,578.03	16,557.83	7,063.61	10,491.62
8	Other comprehensive income / (expenses)	0.00	0.00	0.00	0.00	0.00	-13.54
	Total Comprehensive income	5,783.09	6,550.08	2,578.03	16,557.83	7,063.61	10,478.08
9	Share of Profit / (loss) of associates	0.00	0.00	0.00	0.00	0.00	0.00
10	Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00
11	Net Profit/ (Loss) after taxes, minority interest and share of profit / (loss) of associates	5,783.09	6,550.08	2,578.03	16,557.83	7,063.61	10,478.08
12	Paid-up Equity Share Capital (Face Value of Rs. 2/- each)	2,950.87	2,950.87	2,950.87	2,950.87	2,950.87	2,950.87
13	Earnings Per Share (before extraordinary items) (of Rs. 2/- each) (not annualized) :						
	a) Basic (Rs.)	3.92	4.44	1.75	11.22	4.79	7.11
	b) Diluted (Rs.)	3.92	4.44	1.75	11.22	4.79	7.11
	Earnings Per Share (after extraordinary items) (of Rs. 2/- each) (not annualized) :						
	a) Basic (Rs.)	3.92	4.44	1.75	11.22	4.79	7.11
	b) Diluted (Rs.)	3.92	4.44	1.75	11.22	4.79	7.11



Corporate & Registered Office :

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Plant(Andhra Pradesh):

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Plant(West Bengal): J.L No.149, P.S Bhabanipur, Mouza - Debhog, Haldia-721657 District - Purba Medinipur, West Bengal-India. M: 72270 37646

Notes Related to Standalone Financial Results :-

1	The above results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their Meeting held on 11th February, 2025
2	The above financial results for the quarter and nine months ended on December 31, 2024 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
3	The Company is mainly engaged in Agro based Commodities and as such there are no separate Reportable Segment as per Indian Accounting Standard " Operating Segment" (Ind AS-108). Thus, no separate disclosure for Segment Reporting is made.
4	The figures for the December quarter (i.e three months ended on 31.12.2024), represent the difference between limited reviewed figures of year to date figures for current period ended at 31.12.2024 and six months period ended on 30.09.2024.
5	Previous year figures have been regrouped or rearranged wherever necessary to meet with the current year's reporting requirements.
6	The statutory auditors have carried out limited review of standalone financial results of the Company for the quarter and nine months ended on December 31,2024.

Date : 11th February, 2025
Place : Ahmedabad

For Gokul Agro Resources Limited



Jayesh Thakkar
Managing Director
(DIN: 03050068)



Corporate & Registered Office :

Gokul Agro Resources Limited, Crown 3, Inspire Business Park, Shantigram,
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Plant(West Bengal): J.L No.149, P.S Bhabanipur, Mouza - Debhog,
Haldia-721657 District - Purba Medinipur, West Bengal-India. M: 72270 37646



Independent Auditor's Review Report on the Quarterly and Year to Date Un-Audited Consolidated Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of,
Gokul Agro Resources Limited
CIN - L15142GJ2014PLC080010
Ahmedabad.

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Gokul Agro Resources Limited** ("the Parent") and its subsidiaries (including step down subsidiary and its associates) (as stated in Sr. No. 4 below), (the Parent and its subsidiaries and its associates together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income for the quarter ended December 31, 2024 and for the period from April 01, 2024 to December 31, 2024 (the "Statement") being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent Company's Management and has been approved by the Parent 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). 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 persons 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:-
 - i. Gokul Agro Resources Limited - Parent Company
 - ii. Riya Agro Industries Private Limited - Wholly owned Subsidiary Company of Gokul Agro Resources Limited.
 - iii. Maurigo PTE Limited - Wholly owned Subsidiary Company of Gokul Agro Resources Limited.





- iv. Riya International PTE Limited - Wholly owned Subsidiary Company of Maurigo PTE Limited (Step-Down Subsidiary)
 - v. Maurigo Indo Holdings PTE Limited - Wholly Owned Subsidiary Company of Maurigo PTE Limited (Step-Down Subsidiary)
 - vi. PT Riya Palm Lestari - Wholly owned Subsidiary Company of Maurigo Indo Holdings PTE Limited (Step-Down Subsidiary)
 - vii. PT Riya Pasifik Nabati - Associate of Maurigo Indo Holdings PTE Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financials as certified by the management referred to in paragraph 6 below, 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 ("Ind AS") specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying statement includes the un-audited financial results of two subsidiary and three step-down subsidiary companies and one associate company of step-down subsidiary company; whose Financial Results reflect total income of Rs. 2,36,099.98 Lakhs and Rs. 5,17,348.19 Lakhs, total Net Profit/(Loss) After Tax of Rs. 1,466.99 Lakhs and Rs. 3,129.63 Lakhs, for the quarter ended and year to date from 01st April, 2024 to 31st December, 2024 respectively, total other comprehensive income of Rs. 219.05 Lakhs and Rs. 438.66 lakhs for the quarter ended and year to date from 01st April, 2024 to 31st December, 2024 respectively, as considered in the consolidated financial results which have neither been audited/reviewed by us or any other auditors and presented solely on the basis of the information complied/certified by the management and approved by the board of directors. This un-audited financial statement has been furnished to us by the Board of Directors and our opinion on the statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such un-audited financial result. Our opinion is not modified in respect of this matter.

Our conclusion on the statement is not modified in respect of our reliance on the interim financial information certified by the management.

Place : Ahmedabad
Date : 11th February, 2025



For, Surana Maloo & Co.
Chartered Accountants
Firm Reg. No.: 112171W

Vidhan Surana

Per, Vidhan Surana
Partner

Membership No.: 041841
UDIN - 25042842BMJAZB7732

Gokul Agro Resources Limited

Regd. Office : Crown 3, Inspire Business Park, Shantigram, Nr. Vaishnodevi Circle, S.G. Highway, Ahmedabad-382421

(Rs in Lakh)

Statement of Unaudited Consolidated Financial Results for the Quarter & Nine Months ended on 31st December, 2024

Sr. No.	Particulars	Consolidated Financial Results					
		Three months ended 31.12.2024	Preceding three months ended 30.09.2024	Corresponding three months in the previous year ended on 31.12.2023	Year to date figures for current period ended 31.12.2024	Year to date figures for previous period ended 31.12.2023	Previous year ended 31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue From Operations	498,821.54	481,009.78	333,982.49	1,408,860.06	991,633.00	1,385,393.31
	Other Income	820.47	815.78	787.23	2,429.26	2,229.83	3,166.79
	Total Income	499,642.02	481,825.56	334,769.72	1,411,289.32	993,862.83	1,388,560.10
2	Expenditure						
	Cost of materials consumed	387,023.39	327,528.33	329,049.17	1,036,080.64	919,328.72	1,153,711.92
	Purchase of stock-in-trade	138,923.68	111,523.60	29,466.14	331,296.28	101,249.43	199,105.76
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-51,062.27	16,715.98	-39,436.24	-27,399.71	-69,375.25	-24,395.42
	Employees benefits expense	1,619.07	1,397.25	1,321.30	4,323.31	3,406.05	4,789.47
	Finance Costs	4,368.08	4,867.69	3,001.03	13,436.84	8,318.04	11,766.68
	Depreciation and amortization expense	1,335.55	1,318.58	758.38	4,083.97	2,268.11	3,191.50
	Other Expenditure (Any item exceeding 10% of total expenses relating to continuing operations to be shown separately)	8,335.51	8,805.98	6,345.41	23,950.06	16,939.63	22,656.39
	Total Expenses	490,543.01	472,157.42	330,505.19	1,385,771.39	982,134.73	1,370,826.30
3	Profit / (Loss) before exceptional Items	9,099.01	9,668.14	4,264.53	25,517.93	11,728.10	17,733.80
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) from ordinary activities before tax	9,099.01	9,668.14	4,264.53	25,517.93	11,728.10	17,733.80
6	Tax expense	1,846.22	2,520.27	896.60	5,828.90	2,575.99	4,158.34
7	Net Profit/ (Loss) from Ordinary Activities after tax	7,252.79	7,147.87	3,367.93	19,689.03	9,152.11	13,575.46
8	Other comprehensive income / (expenses)	219.05	106.66	104.86	438.66	195.24	-7.55
	Total Comprehensive income	7,471.84	7,254.53	3,472.79	20,127.69	9,347.35	13,567.91
9	Share of Profit / (Loss) of Associates	-2.70	-1.46	0.00	-1.57	0.00	0.76
10	Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00
11	Net Profit/ (Loss) after taxes, minority interest and share of profit / (loss) of associates	7,469.13	7,253.07	3,472.79	20,126.12	9,347.35	13,568.68
12	Paid-up Equity Share Capital (Face Value of Rs. 2/- each)	2,950.87	2,950.87	2,950.87	2,950.87	2,950.87	2,950.87
13	Earnings Per Share (before extraordinary items) (of Rs. 2/- each) (not annualized) :						
	a) Basic (Rs.)	4.91	4.84	2.28	13.34	6.20	9.20
	b) Diluted (Rs.)	4.91	4.84	2.28	13.34	6.20	9.20
	Earnings Per Share (after extraordinary items) (of Rs. 2/- each) (not annualized) :						
	a) Basic (Rs.)	4.91	4.84	2.28	13.34	6.20	9.20
	b) Diluted (Rs.)	4.91	4.84	2.28	13.34	6.20	9.20



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Notes Related to Consolidated Financial Results :-	
1	The above results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their Meeting held on 11th February, 2025
2	The above financial results for the quarter and nine months ended on December 31, 2024 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
3	The Company is mainly engaged in Agro based Commodities and as such there are no separate Reportable Segment as per Indian Accounting Standard " Operating Segment" (Ind AS-108). Thus, no separate disclosure for Segment Reporting is made.
4	The figures for the December quarter (i.e three months ended on 31.12.2024), represent the difference between limited reviewed figures of year to date figures for current period ended at 31.12.2024 and six months period ended on 30.09.2024.
5	Previous year figures have been regrouped or rearranged wherever necessary to meet with the current year's reporting requirements.
6	The consolidated financial results of the Group includes the financial results of the Company, its Subsidiaries and its Associate and Joint Ventures as mentioned below: <ul style="list-style-type: none"> - Riya Agro Industries Private Limited - Wholly owned Subsidiary Company of Gokul Agro Resources Limited - Maurigo PTE Limited - Wholly owned Subsidiary Company of Gokul Agro Resources Limited - Riya International PTE Limited - Wholly owned Subsidiary Company of Maurigo PTE Limited (Step-Down Subsidiary) - Maurigo Indo Holdings PTE Limited - Wholly Owned Subsidiary Company of Maurigo PTE Limited (Step-Down Subsidiary) - PT Riya Palm Lestari - Wholly owned Subsidiary Company of Maurigo Indo Holdings PTE Limited (Step-Down Subsidiary) - PT Riya Pasifik Nabati - Associate of Maurigo Indo Holdings PTE Limited
7	The profit / (loss) of associates represent share of profit / (loss) of PT. Riya Pasifik Nabati, Indonesia associate entity of Maurigo Indo Holdings Pte. Ltd., Singapore - a step down subsidiary of the company.
8	The statutory auditors have carried out limited review of consolidated financial results of the Company for the quarter and nine months ended on December 31,2024.

Date : 11th February, 2025
Place : Ahmedabad

For Gokul Agro Resources Limited



Jayesh Thakkar
Managing Director
(DIN: 03050068)



Corporate & Registered Office :

Gokul Agro Resources Limited, Crown 3, Inspire Business Park, Shantigram, Nr. Vaishnodevi Circle, S.G. Highway, Ahmedabad -382421, Gujarat-India.
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Plant(Andhra Pradesh):

Survey No.:929, 929A & 929B, Vill. EPURU BIT-1
Doruvulapalem Panchayat Muthukuru, Sri Potti Sriramulu Nellore Dist.-524323
Andhra Pradesh-India. M: 72279 17006

Plant(West Bengal): J.L No.149, P.S Bhabanipur, Mouza - Debhog, Haldia-721657 District - Purba Medinipur, West Bengal-India. M: 72270 37646