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FIFTIETH ANNUAL REPORT AND ACCOUNTS

2025-26

COROMANDEL AGRO PRODUCTS AND OILS LIMITED

BOARD OF DIRECTORS :

NAME OF THE DIRECTORS	DIN NUMBER	DESIGNATION
Shri Maddi Venkateswara Rao	00013393	Chairman
Shri CA. Meadem Sekhar	02051004	Whole Time Director & CEO
Smt C.A. Bhargavi Vangala	06950741	Non-Executive Independent Director
Smt C.A. Maddula Durga Sushma	09717698	Non-Executive Independent Director
Smt Dr. T. Anitha Devi	11186833	Non-Executive Independent Director

CHIEF FINANCIAL OFFICER	:	CA. Kothuri Satyanarayana
COMPANY SECRETARY	:	CS. Radha Rani Singhal
BANKERS	:	Canara Bank Chirala – 523 155
STATUTORY AUDITORS	:	M/s. NATARAJA IYER & CO., Chartered Accountants, 1-10-126, Ashoknagar, Hyderabad – 500 020.
COST AUDITORS	:	M/s. Jithendra Kumar & Co., Cost Accountants, # FF-14, 1st Floor, "A" Block, Siva Durga Enclave, Chanumolu Venkata Rao Flyover Down Right Side, Beside Bhagya Nagar CNG Station, KT Road, Vijayawada-520012.
SECRETARIAL AUDITORS	:	M/s. K. Srinivasa Rao & Co., Company Secretaries, D.No.6-13-14A, 13/3, Arundelpet, Guntur-522002.
REGISTRAR & SHARE TRANSFER AGENT	:	BIGSHARE SERVICES PRIVATE LIMITED 306, 3rd Floor, Right wing, Amrutha Ville, Opp: Yashoda Hospital, Raj Bhavan Road, Somajiguda, Hyderabad - 500082 Email: bsshyd@bigshareonline.com
REGISTERED OFFICE & FACTORY	:	Door No,5/01, Main Road, JANDRAPET – 523165, Chirala Mandal, Bapatla Dist. Andhra Pradesh. MOBILE : 98499 86021, E-Mail : capol@capol.in
WEBSITE	:	**www.capol.in**

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NOTICE OF 50th ANNUAL GENERAL MEETING TO SHAREHOLDERS

NOTICE is hereby given that the Fiftieth Annual General Meeting of the members of **Coromandel Agro Products and Oils Limited** will be held on Saturday, 8th August, 2026 at 11.30 a.m. at CAPOL Factory Premises, 5/01, Main Road, Jandrapeta-523165, Chirala Mandal, Bapatla District, Andhra Pradesh. to transact the following business:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Standalone Financial Statements for the financial year ended 31.03.2026 together with the reports of the Board of Directors and Auditors thereon.
2. To re appoint Mr. Meadem Sekhar (DIN- 02051004) who retires by rotation and being eligible, offers himself for re-appointment.
3. To declare a Final Dividend of Rs. 1.50 per Equity Share of the face value of Rs. 10/- each (15%) of the Company for the financial year ended March 31, 2026.

SPECIAL BUSINESS

4. Ratification of Cost Auditors' Remuneration

To consider and if thought fit, to pass with or without modification, the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to Section 148(3) and other applicable provisions, if any, of the Companies Act, 2013 [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] and the Companies (Audit and Auditors) Rules, 2014, as amended from time to time, the Company hereby ratifies the remuneration of Rs.35,000/-per annum be paid with all applicable taxes and reimbursement out of pocket expenses incurred in connection with the audit, payable to M/s. Jithendra Kumar & Co, Cost Accountants (Firm Registration No. 103347), Vijayawada, who are appointed as Cost Auditors of the Company to conduct Cost Audit of the Company for the financial year ending 31st March, 2027.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorized to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this Resolution"

By Order of the Board of Directors
For **Coromandel Agro Products and Oils Limited**

Sd/-
(Meadem Sekhar)
Whole Time Director & CEO
(DIN: 02051004)

Place : CHILAKALURIPET
Date : May 28, 2026.

NOTES:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on a poll, instead of himself / herself and such proxy need not be Member. The proxy form is enclosed which should be deposited, at the Registered Office of the Company duly completed and signed, not less than 48 hours before the commencement of the Meeting.
2. A person can act as a proxy for not more than 50 Members and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A Member holding more than ten percent of total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
3. A Corporate Member intending to send its authorised representatives to attend the Meeting in terms of Section 113 of the Companies Act, 2013 is requested to send to the Company a certified copy of the Board Resolution authorizing such representative to attend and vote on its' behalf at the Meeting. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote during the AGM

4. Members/Proxies/Authorised Representatives are requested to bring the attendance slips duly filled in for attending the Meeting. Members who hold shares in dematerialised form are requested to write their client ID and DP ID numbers and those who hold shares in physical form are requested to write their Folio Number in the attendance slip for attending the Meeting.

5. During the period beginning 24 hours before the time fixed for the commencement of Meeting and ending with the conclusion of the Meeting, a Member would be entitled to inspect the proxies lodged at any time during the business hours of the Company. All documents referred to in the Notice and accompanying explanatory statement are open for inspection at the Registered Office of the Company on all working days of the Company between 11:00 a.m. and 4:00 p.m. up to the date of the Annual General Meeting and at the venue of the Meeting for the duration of the Meeting.

6. An Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 relating to the Special Business to be transacted at the Annual General Meeting is annexed herewith.

7. **Book Closure and Record date for Dividend:** The Register of Members and the Share Transfer Books of the Company will be closed from Sunday 2nd August, 2026 to Saturday 8th August, 2026, both days inclusive for he purpose of 50th AGM & Dividend. Saturday **1st August, 2026 is fixed as record date.**

The dividend of Rs.1.50/- per share (i.e. 15%) on the Equity Shares of the Company of Rs.10/- each, if declared by the Members at the AGM, will be paid on or after August 12, 2026 as under:

Final Dividend for FY 2025-26:

The Board of Directors at its meeting held on May 28, 2026, has recommended a final dividend of Rs.1.50 per share (i.e. 15%) per equity share. The Record date fixed for determining entitlement of Members to final dividend for the financial year ended March 31, 2026, if approved at the AGM, Saturday will be the 8th August, 2026.

- If the final dividend is approved at the AGM, payment of such dividend subject to deduction of tax at source (TDS) will be as under:

i. To all Beneficial Owners in respect of shares held in dematerialized form as per the data as may be made available by the Depositories, as of close of business hours on Friday the 31st July, 2026.

ii. To all Members in respect of shares held in physical form after giving effect to valid transmission or transposition requests lodged with the Company as of the close of business hours on Friday the 31st July, 2026.

SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/ CIR/2021/655 dated November 3, 2021 (subsequently amended by Circular Nos. SEBI/HO/MIRSD/MIRSD_ RTAMB/P/CIR/2021/687 dated December 14, 2021, SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 March 16, 2023 and SEBI/HO/MIRSD/POD-1/P/CIR/2023/181 November 17, 2023) has mandated that with effect from April 1, 2024, dividend to security holders (holding securities in physical form), shall be paid only through electronic mode. Such payment shall be made only after furnishing the PAN, choice of nomination, contact details including mobile number, bank account details and specimen signature. Further, relevant FAQs published by SEBI on its website can be viewed at the following link: https://www.sebi.gov.in/sebi_data/faqfiles/jan-2024/1704433843359.pdf

Members may note that the Income-tax Act, 2025, ("the IT Act 2025"), mandates that dividend paid or distributed by a company shall be taxable in the hands of members. The Company shall therefore be required to deduct tax at source (TDS) at the time of making the payment of final dividend. To enable us to determine the appropriate TDS rate as applicable, members are requested to submit relevant documents, as specified in the below paragraphs, in accordance with the provisions of the IT Act 2025.The shareholders are requested to update their PAN with the Depository Participants (DPs) (if shares held in dematerialized form) and the Company/RTA (if shares are held in physical form).

8. Members holding shares in electronic form are requested to intimate all changes pertaining to their bank mandates, National Electronic Clearing Service (NECS), Electronic Clearing Service (ECS), nominations, power of attorney, contact numbers, change in address and e-mail addresses to their respective Depository Participants with whom they are maintaining their demat accounts. Changes intimated to the Depository Participants will be automatically reflected in the Company's record which will help the Company and RTA to provide efficient and better services.

9. Members who still hold share certificates in physical form are advised to dematerialise their shareholding to avail the benefits of dematerialisation, which include easy liquidity, since trading is permitted in dematerialised form only, electronic transfer, savings in stamp duty and elimination of any possibility of loss of documents and bad deliveries.

10. Members holding shares in physical form are requested to notify/send to the following Company's Registrar and Transfer Agent at: Bigshare Services Private Limited, 306, 3rd Floor, Right Wing, Amrutha Ville, Opp. Yashodha Hospital, Raj Bhavan Road, Somajiguda, Hyderabad – 500 082 at the earliest and not later than 1st **August, 2026.** Particulars of their Bank Account, in case the same have not been sent earlier and any change in their address/mandate/Bank details.

11. SEBI vide its Circular dated November 03, 2021 has made it mandatory for the shareholders holding shares in physical form to furnish PAN, KYC details and Nomination viz Forms ISR-1,ISR-2, ISR-3, SH-13, SH-14. A copy of such forms can be downloaded from the website of the Company at www.capol.in. In case of failure to provide required documents and details as per the aforesaid Circular, all folios of such shareholders shall be frozen on or after April 01, 2023 by the RTA. Further, such frozen securities shall be referred by the RTA or the Company to the administering authority under the Benami Transactions (Prohibitions) Act, 1988 and/or Prevention of Money Laundering Act, 2002, if they continue to remain frozen as of December 31, 2025.

In compliance with the above stated Circular, the Company has sent individual communication to its shareholders holding shares in the physical form requesting them to update their PAN, KYC details and Nomination. In order to avoid freezing of folios, such members are requested to furnish details in the prescribed form as mentioned in the aforesaid SEBI circular along with the supporting documents, wherever required, to our RTA, Bigshare Services Private Limited, for immediate action.

In case of any query/assistance, members are requested to contact our RTA Bigshare Services Private Limited, 306, 3rd Floor, Right Wing, Amrutha Ville, Opp. Yashodha Hospital, Raj Bhavan Road, Somajiguda, Hyderabad – 500 082; Email: bsshyd@bigshareonline.com

12. On and from April 1, 2019, requests for effecting transfer of securities shall not be processed unless the securities are held in the dematerialised form. In addition to that, as per the recent amendments to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 effective from January 24, 2022 and SEBl's Circular SEBl/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022, it has been mandated that listed companies shall henceforth issue the securities in dematerialized form only while processing the service requests for (a) issue of duplicate securities certificate; (b) claim from Unclaimed Suspense Account; (c) Renewal/Exchange of securities certificate; (d) Endorsement; (e) Sub- division/Splitting of securities certificate; (f) Consolidation of securities certificates/folios; (g) Transmission, and (h) Transposition.

Accordingly, members are requested to make services request by submitting a duly filed and signed form ISR-4. A copy of such form can be downloaded from the website of the Company at www.capol.in. In accordance with the said Circular, our RTA shall verify and process the service requests and thereafter issue a 'Letter of confirmation' in lieu of physical securities certificate(s), to the securities holder/claimant. Such 'Letter of Confirmation' shall be valid for a period of 120 days from the date of its issuance, within which the securities holder/claimant shall make a request to the Depository Participant for dematerializing the said securities.

13. SEBI vide its notification dated January 24, 2022, has mandated that all requests for transfer of securities including transmission and transposition requests shall be processed only in dematerialized form. In view of the above, members holding shares in physical form are advised to dematerialize the shares with their Depository Participant

14. SEBI has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. In view thereof, members who have not furnished PAN are requested to furnish to the Registrar and Transfer Agents and also to Company Registered office.

15. The Financial Statements, the reports and all other documents required under the law to be annexed thereto will be available for inspection during working hours at the Registered Office of the Company on any working day prior to the date of the Annual General Meeting.

16. Members desiring to seek any information on the Annual Accounts to be explained at the meeting are requested to send their queries in writing to the Company's Registered Office so as to reach at least 7 days before the date of the meeting to provide the required information.

17. Voting by Members:

The voting for the agenda items as set forth in the Notice shall be done in the following manner:

a) Members may cast their votes through electronic means by using an electronic voting system from a place other than the venue of AGM (Remote E-voting).

b) At the venue of AGM, voting shall be done through Ballot Paper and the members attending the AGM, who have not casted their vote by Remote E-voting shall be entitled to cast their vote through Ballot Paper.

c) A member may participate in the AGM even after exercising his right to vote through Remote E-voting but shall not be allowed to vote again at the venue of the AGM. If a member casts vote through Remote E-voting and also at the AGM, then voting done through Remote E-voting shall prevail and voting done at the AGM shall be treated as invalid.

Voting through Electronic means (Remote E-voting): In compliance with the provisions of Section 108 of the Companies Act, 2013 and the Rules framed thereunder and the regulation 44(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Members are provided with the facility to cast their vote electronically, through the e-voting services provided by CDSL/NSDL, on the items mentioned in this AGM Notice. The Company has appointed Mr. K. Srinivasa Rao, Partner of M/s. K. Srinivasa Rao & Co., Practicing Company Secretaries (Membership No. FCS.5599) as scrutinizer for conducting the e-voting process and voting process in a fair and transparent manner. The voting period begins on Wednesday, 5th August, 2026 at 09.00 hrs and will end on Friday, 7th August, 2026 at 17.00 hrs. During this period shareholders' of the Company, holding shares either in physical form or in dematerialised form, as on the cut-off date of Saturday 1st August, 2026, may cast their vote electronically. The e-voting module shall be disabled for voting thereafter. The instructions for shareholders voting electronically are given at page No.97 of the Annual Report.

18. The Scrutiniser will submit his report to the Chairman or to any other person authorised by the Chairman after completion of scrutiny of the votes cast through remote e-Voting & Voting at AGM venue, within the time stipulated under the applicable laws. The results declared along with the Scrutiniser's report shall be communicated to the Stock Exchanges on which the Company's shares are listed and will also be displayed on the Company's website at www.capol.in; and Notice Board at the Registered Office of the Company.

19. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DPs and holdings should be verified from time to time.

20. Members holding shares in Physical form, in identical order of names, in more than one folio are requested to send to the Company or Big share services Private Limited (RTA), the details of such folio together with the share certificates for consolidating their shareholding in one folio.

21. Members who have not registered their e-mail addresses with the Company can now register the same by submitting a request letter in this respect to the Company/Registrar & Share Transfer Agents, M/s. Big share services Private Limited. Members holding shares in demat form are requested to register their e-mail address with their Depository Participant(s) only.

22. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members at the AGM.

23. Members seeking any information with regard to accounts or operations are required to write to the Company at least seven days prior to the date of meeting, so as to enable the Management to keep the information ready.

24. Members may also note that the notice of the 50th AGM and the Annual Report for the FY 2025-26 will be available on the Company's website, www.capol.in and websites of Stock Exchange (BSE). Members who require physical copy of the same, may write to us at: capol@capol.in

25. The voting rights of the Members shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date Saturday 1st August, 2026.

26. A brief profile of the Director(s) who is/ are appointed, nature of their expertise in specific functional areas, names of companies in which they hold directorships and memberships/ chairmanships of Board Committees, shareholding in the Company and inter-se relationship between directors or key managerial personnel as required under Regulation 36 of the SEBI (LODR) Regulations, 2015 are furnished and forms part of the notice.

27. Pursuant to the provisions of Section 124 of the Companies Act, 2013 ('the Act') read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ('IEPF Rules'), (including any statutory modification(s) re-enactment(s)/amendment(s) thereof, for the time being in force), the dividend which remains unpaid / unclaimed for a period of seven years from the date of transfer to the unpaid / unclaimed dividend account of the Company is required to be transferred to the Investor Education and Protection Fund (IEPF) established by the Central Government. As per the IEPF Rules, the corresponding shares in respect of which dividend has not been paid or claimed by the Members for seven (7) consecutive years or more shall also be transferred to the dematerialized account created by the IEPF authority.

Members who have not yet encashed their dividend warrants for any subsequent financial years are requested to make their claim at the earliest, to avoid transfer of the dividend/ shares to the fund/ IEPF authority.

Details of unclaimed dividends are available on the Company's website www.capol.in.

Members /claimants whose shares, unclaimed dividends, have been transferred to the IEPF Demat account of the fund, as the case may be, may claim the shares or apply for refund by making an application to IEPF Authority through Web Form IEPF-5. Further details of the same are available on http:www.iepf.gov.in. The statement containing details of Name, Address, Folio number, Demat Account No. and number of shares due for transfer to IEPF de-mat account is made available on our website www.capol.in.

The shareholders are encouraged to verify their records and claim their dividends of the preceding seven years, if not claimed.

28. The Results shall be declared on or after the Annual General Meeting of the Company and shall be deemed to have been passed on the date of Annual General Meeting. The results along with the Scrutinizer's Report shall be placed on the website of the Company www.capol.in within 48 hours of passing of the resolutions at the Annual General Meeting of the Company and shall be communicated to Bombay Stock Exchange.

29. Route-map to the venue of the Meeting is provided at the end of the Notice (before the Proxy form).

ANNEXURE-A
Information to Shareholders with respect to Item no: 2 under Regulation 36(3) of SEBI (LODR) Regulations:

S.No	Information particulars	Mr. Meadem Sekhar
1	Brief resume of the Directors & Justification for appointment / re-appointment	Mr. MeademSekhar, aged about 71 years residing at Guntur and having a rich experience of more than 42 years in Exports of Tobacco, Pioneered in acquisitions and constructions of various infrastructure projects in Metropolitan cities. He is a Qualified Chartered Accountant.
2	Nature of his expertise in specific functional areas	Having a rich experience of more than 42 years in Exports of Tobacco, cottonseed meal.
3	Terms and Conditions of Appointment/ re-appointment	He is appointed as Whole Time Director & C.E.O and eligible for retire by rotation as Director.
4	Details of Remuneration sought to be paid Last Remuneration drawn	He is eligible for payment of remuneration of Rs.18.00 Lacs per annum as approved by the Board of Directors. Currently He has drawn Rs. 18.00 Lacs remuneration as approved by the Board and shareholders.
5	Relationships between directors inter-se	Nil
6	Names of listed entities in which the person also holds the directorship and the membership of Committees of the board	Nil
7	Shareholding of non-executive directors	NA-Nil
8	Date of first appointment on the Board	23/05/2019
9	Number of Board Meetings attended during FY 2025-26	6
10	Listed entities from which the Director has resigned in the past three years	NIL

STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Pursuant to Section 102 of the Companies Act, 2013 ('the Act'), the following Explanatory Statement sets out all material facts relating to the business mentioned under Item Nos. 4 to 8 of the accompanying 50th AGM Notice.

Item No. 4 :

In pursuance of Section 148 of the Companies Act, 2013 and Rule 14 of the Companies (Audit and Auditors) Rules, 2014, the Company is required to appoint a Cost Auditor to audit the cost records of the applicable products of the Company.

On the recommendation of the Audit Committee at its meeting held on May 27, 2026, the Board has, considered and approved the appointment of M/s. Jithendra Kumar & Co., Cost Accountants (Firm Registration No. 103347), Vijayawada as the Cost Auditor for the financial year 2026-27 for a remuneration of Rs.35,000/- per annum with all applicable taxes and reimbursement of out of pocket expenses.

M/s. Jithendra Kumar & Co., Cost Accountants have the necessary experience in the field of cost audit, and have submitted certificate of practice regarding their eligibility for appointment as Cost Auditors of the Company.

In accordance with the provisions of Section 148 of the Act read with the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditors has to be ratified by the Members of the Company.

The Board commends the remuneration of Rs.35,000/- per annum with all applicable taxes and reimbursement of out of pocket expenses to M/s. Jithendra Kumar & Co. as the Cost Auditors and the approval of the Members is sought for the same by an Ordinary Resolution.

None of the Directors/Key Managerial Personnel of the Company/their relatives are in any way, concerned or interested, financially or otherwise, in the resolution.

The Board commends the Ordinary Resolution set out at Item no. 4 of the notice for approval by Members.

By Order of the Board of Directors
For **Coromandel Agro Products and Oils Limited**

Sd/-
(Meadem Sekhar)
Whole Time Director & CEO
(DIN: 02051004)

Place : CHILAKALURIPET
Date : May 28, 2026.

DIRECTORS' REPORT
FOR THE YEAR ENDED MARCH 31, 2026

Dear Shareholders,

Your Directors have pleasure in presenting the 50th Annual Report of the Company together with the Audited Statement of Accounts for the year ended 31st March, 2026.

FINANCIAL PERFORMANCE:

Summary of Financial performance of the Company for the Financial Year 2025-26 is depicted below:

STANDALONE **(Rs.)**

Statement Of Profit & Loss Account	**IND AS**		
	2025-26	**2024-25**	**2023-24**
Sales (other than GST)	1,06,32,84,035	1,59,13,66,119	1,83,24,03,325
Other Income	1,11,19,747	1,11,26,261	26,47,570
Interest	31,71,530	95,41,067	92,78,746
Profit /(Loss) Before Taxation	4,15,38,928	4,81,49,251	1,76,44,103
Profit /(Loss) After Taxation	3,10,31,728	3,76,48,330	1,30,11,166
Earnings Per Share of Rs.10/-	39.28	47.66	16.47
Dividend Per Share of Rs.10/-	1.50	2.00	1.00

OPERATIONS AND PERFORMANCE

Your Directors inform that the Company has achieved satisfactory operational and financial performance during the year under review despite facing challenging market conditions and adverse climatic factors affecting the cotton crop and availability of cottonseed.

During the year, heavy and continuous rains in major cotton growing regions of Andhra Pradesh and Telangana adversely impacted cotton arrivals and delayed cotton marketing activities. Consequently, the Company could commence crushing operations only from 3rd October, 2025. Further, due to lower cotton crop and poor availability of cottonseed, the factory operations had to be discontinued by the last week of March, 2026.

As a result, the Company processed only 27,056 MT of cottonseed during the year under review as against 47,757 MT processed in the previous year.

Despite lower processing volumes and volatile market conditions, the Company demonstrated resilience through efficient procurement practices, prudent operational management and effective cost control measures.

Operational Performance :

Cottonseed Procurement

The average procurement price of cottonseed increased substantially from Rs.27,530 per MT in the previous year to Rs.30,425 per MT during the current year, mainly due to lower cotton crop and reduced availability of cottonseed across the country. While this situation benefited cotton farmers, it resulted in increased raw material costs for the Company.

Product Market Conditions

Edible Oils:

Prices of edible oils witnessed a positive upward trend during the year, supported by strong domestic demand and increase in import duties imposed by the Government of India with an objective of encouraging domestic oilseed production and reducing dependence on imports.

De-oiled Cakes, Hulls and Linters:

Prices of De-oiled Cakes, Hulls and Linters also improved during the year in line with prevailing market conditions.

Even under conditions of higher cottonseed prices and lower availability, the Company adopted a selective and calibrated procurement strategy by balancing procurement costs with realizable sale prices of finished products. Continuous emphasis on operational efficiencies, optimum utilization of resources and maintaining product quality helped the Company sustain healthy profitability during the year.

The Company achieved a turnover of Rs.10,632.84 lakhs during the year under review as against Rs.15,913.66 lakhs in the previous year. Profit Before Tax stood at Rs.415.39 lakhs as compared to Rs.481.49 lakhs in the previous year. After accounting for deferred tax adjustments, the Net Profit for the year is Rs.310.31 lakhs as against Rs.376.48 lakhs during the previous year.

Wind Power Project

The Wind Power Project in Gujarat generated income of Rs.38.47 lakhs during the year as against Rs.34.78 lakhs in the previous year. However, generation levels continued to be affected by changing wind patterns during the year.

Future Outlook

The outlook for the ensuing cotton season appears encouraging with weather predictions indicating prospects of a normal cotton crop. Further, the Government of Telangana has reportedly encouraged farmers to cultivate cotton crop in larger areas, which may improve cottonseed availability and support better capacity utilization for the Company.

The Company is also planning to establish additional procurement centres in Telangana State to strengthen raw material sourcing operations.

The Company is further exploring the possibility of sourcing cottonseed from other States, subject to commercial viability, in order to continue plant operations during the off-season and improve overall operational efficiency.

Although India continues to permit import of edible oils to meet domestic demand, your Directors remain hopeful that the Government will continue to frame supportive policies for domestic oilseed producers and processors, thereby reducing dependence on imports and strengthening the indigenous edible oil industry.

The Government of India has also increased the Minimum Support Price (MSP) for various oilseed crops with an objective of encouraging farmers to expand oilseed cultivation and improve domestic availability of oilseeds.

Your Directors are confident that with improved crop prospects, strategic procurement initiatives and efficient operational management, the Company will be in a better position to enhance production volumes and financial performance in the coming years.

EXPORT AND FOREIGN EXCHANGE EARNINGS:

Your Directors wish to inform that the Company has exported 466.100 M.T. of Cotton Linters worth Rs. 169.85 lakhs during the year under review as against 1400.260 M.T. of Cotton Linters Rs**.** 468.86 lakhs in the previous year.

ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3)(a) of the Companies Act, the Annual Return as on March 31, 2026 is available on the Company's website at www.capol.in.

DIVIDEND:

The Board has recommended a Dividend for the financial year 2025-26. The Directors are pleased to recommend a dividend of Rs.1.50 per share (i.e. 15%) on the Equity Shares of the Company of Rs.10/- each for the year ended March 31, 2026. If the dividend, as recommended above, is declared by the Members at the ensuing Annual General Meeting (AGM), the total outflow of cash towards dividend on Equity Shares for the year would be Rs.11,85,000/-.

CHANGES IN SHARE CAPITAL:

During the current financial year, there is no change occurred in the capital Structure of the company.

MANAGEMENT DISCUSSION AND ANALYSIS:

The Management Discussion and Analysis Report, as required under regulation 34 of the SEBI (LODR) Regulations 2015, forms part of the Annual Report as **ANNEXURE NO : V** at Page No.52

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

NAMES OF THE PERSONS WHO HAVE BEEN APPOINTED/CEASED TO BE DIRECTORS AND / OR KEY MANAGERIAL PERSONNEL OF THE COMPANY:

i) DURING THE YEAR:-

- **i.** CA. K. Satyanarayana, Chief Financial Officer, has been reappointed 28-04-2025.
- **ii.** Mr. Venkata Subramanya Ravi Vadlamani (DIN: 00495102) has been resigned as Non executive Director of the company with effect from 27-05-2025.
- **iii.** Mr. CA Amara Rakesh Bhanu (DIN: 10808235), has been resigned as Non executive and Independent Director of the company with effect from 27-05-2025 due to personal reasons only and he confirmed that there is no other material reasons other than those provided.
- **iv.** Mr. Maddi Venkateswara Rao (DIN- 00013393), reappointed under retire by rotation under Article 122 of the Articles of Association of the Company in the 49th AGM of the company.
- **v.** The appointment of Mrs.Vangala Bhargavi as Director under woman & Non executive and Independent Category with effect from 15-10-2024 has been confirmed by the shareholders at the 49th Annual General meeting of the Company held on 11-08-2025 by way of Special Resolution.
- **vi.** The appointment of Mrs Maddula Durga Sushma as Director under Non executive and Independent Category with effect from 15-10-2024 has been confirmed by the shareholders at the 49th Annual General meeting of the Company held on 11-08-2025 by way of Special Resolution.
- **vii.** Smt. Dr. T.Anitha Devi has been appointed as Additional Director under Non executive and Independent Category with effect from 09-07-2025, and the said appointment has been approved by the the shareholders in the 49th Annual General meeting of the Company held on 11-08-2025 by way of Special Resolution.

ii) AFTER THE END OF THE FINANCIAL YEAR AND UP TO THE DATE OF THIS REPORT:- NONE

DIRECTORS LIABLE TO RETIRE BY ROTATION AT THE ENSUING ANNUAL GENERAL MEETING:

1. Mr. Meadem Sekhar (DIN- 02051004), retire by rotation and being eligible, offer himself for reappointment as Director. The Board recommends his reappointment.

ANNUAL EVALUATION OF BOARD PERFORMANCE AND PERFORMANCE OF ITS COMMITTEES AND OF DIRECTORS:

Pursuant to the applicable provisions of the Act and the Listing Regulations, the Board has carried out an annual evaluation of its own performance, performance of the Directors as well as the evaluation of the working of its Committees. The NRC has defined the evaluation criteria, procedure and time schedule for the Performance Evaluation process for the Board, its Committees and Directors.

The performance of the Board and individual Directors was evaluated by the Board after seeking inputs from all the Directors. The performance of the Committees was evaluated by the Board after seeking inputs from the Committee Members. The criteria for performance evaluation of the Board included aspects such as Board composition and structure, effectiveness of Board processes, contribution in the long term strategic planning etc., The criteria for performance evaluation of the Committees included aspects such as structure and composition of Committees, effectiveness of Committee meetings etc. The above criteria for evaluation was based on the Guidance Note issued by SEBI.

In a separate meeting, the Independent Directors evaluated the performance of Non-Independent Directors and performance of the Board as a whole. They also evaluated the performance of the Chairman taking into account the views of Executive Directors and Non-Executive Directors. The NRC reviewed the performance of the Board, its Committees and of the Directors. The same was discussed in the Board Meeting that followed the meeting of the Independent Directors and NRC, at which the feedback received from the Directors on the performance of the Board and its Committees, was also discussed. Significant highlights, learning and action points with respect to the evaluation were discussed by the Board.

Sl. No	**Particulars**	
i.	Observations of board evaluation carried out for the year :	NONE
ii.	Previous year's observations and actions taken :	NONE
iii.	Proposed actions based on current year observations :	NONE

STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS :

In terms with Section 149 (7) of the Companies Act, 2013, all the Independent Directors of the Company have declared that they meet the criteria of Independence in terms of Section 149(6) of the Companies Act, 2013 Regulation 16(1)(b) of the SEBI(LODR) Regulations, 2015. In the opinion of the Board, they fulfil the conditions of independence as specified in the Act and the Rules made thereunder and are independent of the management.

SEPARATE MEETING OF INDEPENDENT DIRECTORS :

During the year under review, the Independent Directors meeting was held on 13-02-2026 and all Independent Directors have attended to the said meeting . The Independent Directors at their meeting, inter alia, reviewed the Performance of Non-Independent Directors and Board as a whole performance of the Chairperson of the Company, taking into account the views of Executive Director and Non-Executive Directors. Assessed the quality, quantity and timeliness of flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

MEETINGS OF THE BOARD & COMMITTEES

Details of the meetings of the board and board Committees, given in corporate governance report, which forms part of this report..

DIRECTORS RESPONSIBILITY STATEMENT :

In conformity with the provisions under Section 134 (3) (c) which is introduced by the Companies Act, 2013 your directors confirm that:-

a) in the preparation of the annual accounts for the year ended March 31, 2026, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;

b) the Directors have selected sound accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profit of the Company for the year ended on that date;

c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) the Directors have prepared the annual accounts on a ‘going concern’ basis;

e) the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively;

f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

CORPORATE SOCIAL RESPONSIBILITY (CSR) :

The provisions of section 135 of the Act, read with Companies (Corporate Social Responsibility Policy) Rules, 2014 are not applicable to the Company during the year.

REPORT ON CORPORATE GOVERNANCE :

As per regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Corporate Governance Report with certificate thereon shall be applicabale to the company from the financial year 2025-26 accordingly corporate governance report was attached to this report.

VIGIL MECHANISM :

The Company has set up vigil mechanism to enable the employees and Directors to report genuine concerns and irregularities, if any in the Company, noticed by them. The Whistle Blower Policy/ vigil mechanism (as amended) has been posted on the Website of the Company i.e., **www.capol.in**

PARTICULARS OF LOAN, GUARANTEES AND INVESTMENTS UNDER SECTION 186 :

There were no Loans, Guarantees, Investments and securities given/made/provided by the Company during the Year.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES :

All related party transactions that were entered during the financial year were on at arm’s length basis and were in the ordinary course of business. There are no related party transactions made by the Company which may have a potential conflict with the interest of the Company at large and thus disclosure in Form AOC-2 is not required and the Details of Transactions with the related parties were mentioned in the Notes forming part of the Accounts.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS OF THE COMPANY:

There are no significant and material orders passed by the Regulators or Courts or Tribunals which would impact the going concern status of the Company.

AMOUNTS TRANSFERRED TO RESERVES:

The Board of Directors of your company, has decided not to transfer any amount to the Reserves for the year under review

AUDITORS :

i. STATUTORY AUDITORS :

M/s. Nataraja Iyer & Co., Chartered Accountants were appointed as Statutory Auditors of your Company at the Annual General Meeting held on 19-09-2022, for second term of five consecutive years. The Company has received confirmation from the Auditors to the effect that their appointment, if made, will be in accordance with the limits specified under the Companies Act, 2013 and the firm satisfies the criteria specified in Section 141 of the Companies Act, 2013 read with Rule 4 of Companies (Audit & Auditors) Rules 2014.

The Auditors' Report on the financial statements of the Company for the financial year ended March 31, 2026 is unmodified i.e. it does not contain any qualification, reservation or adverse remark. The Auditors' Report is enclosed with the financial statements forming part of the annual report.

ii. SECRETARIAL AUDITORS:

Pursuant to provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, the Company has engaged services of M/s. K. Srinivasa Rao & Co, Company Secretaries in Practice, Guntur to conduct the Secretarial Audit of the Company for the financial year ended March 31, 2026. The detailed reports on the Secretarial Standards and Secretarial Audit in Form MR- 3 are appended as an Annexure III to this Report. There were no qualifications, reservations or adverse remarks given by Secretarial Auditors of the Company.

iii. COST AUDITORS :

In terms of Section 148 of the Act read with Companies (Cost Records and Audits) Rules, 2014, the Audit Committee recommended and the Board of Directors appointed M/s. Jithendra Kumar & Co, Cost Accountants (Firm Registration No. 103347), Vijayawada to conduct Cost Audit relating of the Company for the year ending 31st March, 2026. The Company has received their written consent that the appointment will be in accordance with the applicable provisions of the Act and rules framed thereunder

In terms of Section 148 of the Act read with Companies (Cost Records and Audits) Rules, 2014, the Audit Committee recommended and the Board of Directors appointed M/s. Jithendra Kumar & Co, Cost Accountants (Firm Registration No. 103347), Vijayawada to conduct Cost Audit relating of the Company for the year ending 31st March, 2027..Members are requested to consider the ratification of the remuneration payable to M/s. Jithendra Kumar & Co, Cost Accountants (Firm Registration No. 103347) for the year ending 31st March, 2027, Vijayawada as has been set out in the Notice of the 50th AGM of the Company.

MAINTENANCE OF COST RECORDS:

The Company is required to maintain cost records as specified by the Central Government under sub-section (1) of Section 148 of the Act and the rules framed thereunder, and accordingly, the Company has made and maintained such cost accounts and records.

COST AUDIT:

Pursuant to Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014 as amended from time to time, Cost Audit is Applicable to the company for the financial year 2025-26. M/s. Jithendra Kumar & Co, Cost Accountants (Firm Registration No. 103347), Vijayawada has carried cost audit of the company for the financial year 2025-26.

EXPLANATIONS OR COMMENTS BY THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE BY THE COST AUDITOR IN HIS REPORT:

The Cost Auditor's report for the year ended 31.03.2026 does not make any qualification, reservation or adverse remark or disclaimer in their report.

REPORTING OF FRAUDS BY AUDITORS :

During the year under review, the Statutory Auditors, Cost Auditors and Secretarial Auditors have not reported any instances of frauds committed in the Company by its Officers or Employees, to the Audit Committee under Section 143(12) of the Companies Act, 2013, details of which needs to be mentioned in this Report.

MATERIAL CHANGES AND COMMITMENTS BETWEEN THE END OF FINANCIAL YEAR AND THE DATE OF THE REPORT :

There were no material changes and commitments, which affect the financial position of the company which have occurred between the end of the financial year 31.03.2026 to which the financial statements relate and the date of this Report.

CONSERVATION OF ENERGY/TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO :

The information required to be given pursuant to Section 134 (3) (m) of the Companies Act, 2013, read with Rule 8 (3) of the Companies (Accounts) Rules, 2014 for the year ended March 31, 2026 is given herein and forms part of the Board's Report (Annexure – II).

PARTICULARS OF EMPLOYEES :

The information required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 forms part of this Report in Annexure -IV. There were no employees in the Company as per Rule 5(2) of Chapter XIII, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

HUMAN RESOURCE :

Your Company firmly believes that employees are the most valuable assets and key players of business success and sustained growth. Various employee benefits, recreational and team building programs are conducted to enhance employee skills, motivation as also to foster team spirit. Company also conducts in-house training programs to develop leadership as well as technical/functional capabilities in order to meet future talent requirements. Industrial relations were cordial throughout the year.

RISK MANAGEMENT :

During the year, According to the Section 134 (3) (n) of the Act, the company had laid down a policy for risk management. The risk management framework defines the risk management approach of the Company and also includes the periodical review of such risks. The board periodically discusses the significant business risks identified by the management and the mitigation measures to address such risks.

INTERNAL CONTROL SYSTEM AND COMPLIANCE FRAMEWORK:

The Company has an Internal Control System, commensurate with size, scale and complexity of its operations. The internal financial controls are adequate and are operating effectively so as to ensure orderly and efficient conduct of business operations.

The Internal Control System of the Company has been designed to provide for:

- ❖ Accurate recording of transactions with internal checks and prompt reporting.
- ❖ Adherence to applicable Accounting Standards and Policies.
- ❖ Compliance with applicable statutes, policies and management policies and procedures.
- ❖ Effective use of resources and safeguarding of assets.

The Company has allocated "PERAKAM ASSOCIATES" as Internal Auditors of the Company for the Financial Year 2025-26. The Audit Committee in consultation with the Internal Auditors formulates the Scope, functioning, periodicity and methodology for conducting the internal audit. The internal auditors carryout audit, covering inter alia, monitoring and evaluating the efficacy and adequacy of internal control systems in the Company, its compliance with operating systems, accounting procedures and policies at all locations and submit their periodical internal audit reports to the Audit Committee. The internal auditors have expressed that the internal control system in the Company is effective. The Board has also put in place requisite legal compliance framework to ensure compliance of all the applicable laws and that such systems are adequate and operating effectively.

DISCLOSURES PERTAINING TO THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 :

Your directors confirm that the Company has adopted a policy for prevention of Sexual Harassment of Women at workplace and has set up Committee for implementation of said policy. Your directors confirmed that the Company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the year Company has not received any complaint of harassment.

(a)		A statement that the company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	The Company has constituted an Internal Complaints Committee. Regular monitoring is ensured by the committee. During the year under review, no complaint was filed under the aforesaid Act.
	(i)	Number of Sexual Harassment Complaints received	NIL - since no cases during the year
	(ii)	Number of Sexual Harassment Complaints disposed off	NIL - since no cases during the year
	(iii)	Number of Sexual Harassment Complaints pending beyond 90 days	NIL - since no cases during the year

(j) Number of employees as on the closure of financial year:

Female	17
Male	113
Transgender	0

AFFIRMATION ON COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961

In accordance with the provisions introduced under the Companies (Accounts) Second Amendment Rules, 2025, the Board of Directors hereby affirms that the Company has duly complied with all applicable requirements under the Maternity Benefit Act, 1961, as amended.

The Company remains steadfast in its commitment to fostering an equitable, inclusive, and legally compliant workplace. In furtherance of this, all benefits mandated under the Act—such as paid maternity leave, medical bonus, prescribed nursing breaks, and provision of crèche facilities in eligible establishments—have been implemented in both letter and spirit.

The Board recognizes that adherence to the Maternity Benefit Act is not merely a statutory obligation, but also a reflection of the Company’s broader ethos of safeguarding employee welfare, promoting work-life balance, and supporting women in the workforce through all stages of maternity and motherhood.

UNSECURED LOANS RECEIVED FROM DIRECTORS DURING THE YEAR 2025-26 :

During the year 2025-26, the Company not received any loan from any Director.

S.No	Name of the Director	Amount Received during the year
1.	NIL	Nil

PUBLIC DEPOSITS :

During the year under review, your Company has not accepted any deposit within the meaning of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 (including any statutory modification(s) or re-enactment(s) for the time being in force).

The Company has not invited or accepted any deposits from the public or its members;

i. No amount has been received by the Company that would be classified as a ‘deposit’ under the said provisions;
ii. There were no outstanding deposits as on the date of the Balance Sheet;
iii. There has been no default in repayment of deposits or in payment of interest thereon;
iv. The Company has not accepted any deposit in contravention of the provisions of the Companies Act, 2013 and the Rules made thereunder.

Accordingly, the disclosure requirements under Rule 8 of the Companies (Accounts) Rules, 2014 are not applicable to the Company for the year under review.

REGISTRAR'S AND SHARE TRANSFER AGENTS:

Registrar and Share Transfer Agents of the Company are M/s Bigshare Services Private Limited, 306, 3rd Floor, Right Wing, Amrutha Ville, Opp. Yashodha Hospital, Raj Bhavan Road, Somajiguda, Hyderabad – 500 082.

SECRETARIAL STANDARDS :

The Directors have devised proper systems and processes for complying with the requirements of applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems were adequate and operating effectively.

TRANSFER OF UNPAID AND UNCLAIMED AMOUNT TO IEPF :

Pursuant to the provisions of section 124 of the Companies Act, 2013, the declared dividends which remained un-paid or un-claimed for a period of seven years, have been transferred by the company to the Investor Education and Protection Fund (IEPF) established by the Central Government.

The following are the details of dividends paid by the Company and respective due dates for transfer of unclaimed dividend to IEPF.

Dividend Year	Date of Declaration of Dividend	Due date for transfer to IEPF
2020-21	16-09-2021	16-10-2027
2021-22	19-09-2022	19-10-2028
2023-24	12-08-2024	12-09-2030
2024-25	11-08-2025	11-09-2031

Transfer to Investor Education and Protection Fund: (a) Transfer of unclaimed dividend Members are hereby informed that under the Act, the Company is required to transfer the dividend which remains unpaid or unclaimed for a period of seven consecutive years or more, to the credit of the Investor Education and Protection Fund ('IEPF') accordingly.

Transfer of shares to IEPF pursuant to the provisions of Section 124 and 125 of the act read with the IEPF Rules, all the shares on which dividends remain unpaid or unclaimed for a period of seven consecutive years or more shall be transferred to the demat account of the IEPF Authority as notified by the MCA. During the year, the Company has not transferred any Equity Shares to the demat account of the IEPF Authority.

DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONGWITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR :

-NIL-

LIST OF CORE SKILLS/ EXPERTISE/ COMPETENCIES IDENTIFIED BY THE BOARD OF DIRECTORS AS REQUIRED IN THE CONTEXT OF ITS BUSINESS(ES) AND SECTOR(S) FOR IT TO FUNCTION EFFECTIVELY AND THOSE ACTUALLY AVAILABLE WITH THE BOARD:

S. No.	Name of the Director	**Special Knowledge / Practical Experience / Skills / Expertise / Competencies**	**Other Skills**
1.	Mr. Meadem Sekhar	Special Knowledge / Practical Experience /Skills / Expertise / Competencies in Policy Making, Finance Business Strategy, Risk Management, Corporate Governance, value Creation, Marketing, Stakeholder management, operations and process Optimization	Work, Health, safety, Information, Technology
2.	Mr. Maddi Venkateswara Rao	Special Knowledge / Practical Experience /Skills / Expertise / Competencies in Policy Making, Finance Business Strategy, Risk Management, Corporate Governance, value Creation, Marketing, Stakeholder management, operations and process Optimization	Work, Health, safety, Information, Technology
3.	Mrs. Bhargavi Vangala	Special Knowledge / Practical Experience / Skills / Expertise / Competencies in Acounting Finance, Taxation, Finance, Strategy, Risk Management, and Corporate laws and Corporate governance	Work, Health, safety, Information, Technology
4.	Mrs. Maddula Durga Sushma	Special Knowledge / Practical Experience / Skills / Expertise / Competencies in Acounting Finance, Taxation, Finance, Strategy, Risk Management, and Corporate laws and Corporate governance	Work, Health, safety, Information, Technology
5.	Mrs. Dr.T . Anitha Devi	Special knowledge / Practical Experience / Skills / Expertise / Competencies, HR management, Risk Management, Operations and marketing Management and Corporate laws and Corporate governance	Work, Health, safety, Information, Technology

SHIFTING OF REGISTERED OFFICE :

During the year under review, Pursuant to the approval granted by Regional Director, SER, the registered office of the Company was shifted from State of Telangana i.e 12-B, Skylark Apartments, Basheerbagh, Hyderabad TG 500029 to CAPOL Factory Premises, D.NO.5/01, Main Road, Jandrapet, Chirala Mandal, Bapatla District-523165 Andhra Pradesh with effect from 28th April 2025. All statutory records and correspondence are now being maintained at the new registered office address in Andhra Pradesh.

APPRECIATIONS AND ACKNOWLEDGEMENTS :

Your Directors wish to express their grateful appreciation for the continued co-operation received from Canara Bank, Stock Exchanges, Government Authorities, Customers, Vendors and Stakeholders during the year under review.

Your Directors place on record their deep appreciation to employees at all levels for their hard work, dedication and commitment. The Board places on record its appreciation for the support and co-operation your Company has been receiving from its suppliers, distributors, retailers, business partners and others associated with it as its trading partners. It will be your Company's endeavor to build and nurture strong links with the trade based on mutuality of benefits, respect for and co-operation with each other, consistent with consumer interests.

By Order of the Board of Directors
For **Coromandel Agro Products and Oils Limited**

Sd/-
(Maddi Venkateswara Rao)
Chairman
(DIN: 00013393)

Sd/-
(Meadem Sekhar)
Whole Time Director & CEO
(DIN: 02051004)

Place : CHILAKALURIPET
Date : May 28, 2026.

ANNEXURE-II TO THE DIRECTOR'S REPORT

A. CONSERVATION OF ENERGY :

1. Energy Conservation Measures taken during the year :

In line with the company's commitment towards conservation of energy, all units continue with their endeavor to make more efficient use of energy through improved operational and maintenance practices. The measures taken in this direction at the unit are as under:

a) Continuous Conservation of energy is accorded high priority;
b) Our R&D team continuously reviews ongoing processes;
c) All manufacturing plants continue their efforts in conserving energy in various forms like energy conservation projects, use of alternate sources & resources, continuous monitoring etc. of energy consumption throughout all plants and curtailing wastages.
d) Saving in fuel consumption for steam generation from boiler operation;
e) Eliminating steam leakages in distribution of generated steam;
f) Employees have been trained in energy conservation measures;

2. Impact of Energy Conservation Measures :

The Energy Conservation Measures which were undertaken in the Company have resulted in reduction in power consumption, fuel consumption and improves the overall production performance.

3. Total energy consumption and energy consumption per unit of production :

Form A
(Form for disclosure of particulars with respect to conservation of energy)

A POWER AND FUEL CONSUMPTION :

Sl.No.	Particulars		**2025-26**		2024-25
1	Electricity:				
	a) Purchased Units		**27,25,920**		43,84,790
	Total Amount	₹	**2,76,10,791**	₹	3,65,66,215
	Rate/Unit	₹	**10.13**	₹	8.34
	b) Own Generation				
	I) Through Diesel Generators:				
	Units		**NIL**		473
	Units per Ltr. Of diesel Oil		**NIL**		3.05
	Cost/Unit	₹	**NIL**	₹	29.51
	II) Through Steam Turbine/Generators		**NIL**		NIL
2	Coal: (Specify quality & where used) Round Coal "C" Grade used in Boiler. Quantity (Tonnes)		**NIL**		NIL
	Total Cost	₹	**NIL**	₹	NIL
	Average Cost	₹	**NIL**	₹	NIL
3	Furnace Oil		**NIL**		NIL
4	Others/Internal Generation:				
	Rice Husk (Tonnes)		**1,499.240**		1,986.334
	Total Cost	₹	**40,49,729**	₹	77,33,546
	Average Cost	₹	**2701.19**	₹	3893.38

B CONSUMPTION PER UNIT OF PRODUCTION :

Sl.No.	Particulars	**2025-26**		2024-25	
1	ELECTRICITY:				
	Cotton Seed	**100.75**	Units	95.84	Units
2	COAL:				
	Cotton Seed	-		-	
3	Furnace Oil	-		-	
4	RICE HUSK for Steam Generation:				
	Cotton Seed	**55.41**	Kgs	43.41	Kgs

4. Steps taken by the company for utilising alternate sources of energy: None

5. Capital investment on energy conservation equipment: None

B. TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION :

Continuous efforts are being made towards technology absorption, adaptation and innovation. Quality being the thrust area, the company has been taking effective steps to continue to improve quality to compete with international quality standards. LED lights are installed in place of regular tube lights in plant to reduce energy consumption.

Installation of Energy Monitoring System for greater accuracy of energy consumption

1. Benefits derived as a result of the above efforts:

   Improved capability and productivity to meet the customer requirements.

2. Efforts in brief, made towards Technology absorption, adaptation and innovation:

   The Company is continuously taking steps to improve the product and process technology in an effort to provide superior quality and cost effective products to consumers .

3. Imported Technology:

   --- None ---

C. FOREIGN EXCHANGE EARNINGS AND OUTGOINGS :

The Company exported **466.100** M.T. of Cotton Linters worth **₹ 169.85** lakhs during the year under review as against 1,400.260 M.T. of Cotton Linters worth ₹ 468.86 lakhs in the previous year.

ANNUAL SECRETARIAL COMPLIANCE REPORT OF M/s COROMANDEL AGRO PRODUCTS AND OILS LIMITED FOR THE YEAR ENDED 31.03.2026

To
M/s COROMANDEL AGRO PRODUCTS AND OILS LIMITED
D.No.5/01,Main Road, Jandrapeta, Chirala,
Bapatla District,
Andhra Pradesh, India, 523165.

We, K. Srinivasa Rao & Co., Company Secretaries, Guntur have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **COROMANDEL AGRO PRODUCTS AND OILS LIMITED** (hereinafter referred as 'the listed entity'), having its Registered Office at D.No.5/01,Main Road, Jandrapeta, Chirala, Baptla District, Andhra Pradesh, India, 523165.

Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined:

(a) all the documents and records made available to us and explanation provided by **M/s COROMANDEL AGRO PRODUCTS AND OILS LIMITED (CIN: L15143AP1975PLC120139**) (“the listed entity”),
(b) the filings/ submissions made by the listed entity to the stock exchanges,
(c) Website of the listed entity,
(d) any other document/ filing, as may be relevant, which has been relied upon to make this certification, for the year ended 31.03.2026(“Review Period”i.e 01.04.2025 to 31.03.2026) in respect of compliance with the provisions of :

(a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and

(b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars / guidelines issued thereunder, have been examined, include :-

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018: **Not Applicable as there was no reportable event during the financial year under review**

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;-**Not Applicable as there was no reportable event during the financial year under review,**

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021:- **Not Applicable as there was no reportable event during the financial year under review,**

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable as there was no reportable event during the financial year under review,**

(g) Securities and Exchange Board of India (Issue and Listing of Non Convertible and Redeemable Preference Shares) Regulations,2013; **Not Applicable as there was no reportable event during the financial year under review,**

(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 & Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not Applicable as there was no reportable event during the financial year under review,**

(j) SEBI Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019 in terms of Para 6(A) and 6(B) of the said circulars on "Resignation of statutory auditors from listed entities and their material subsidiaries" is not applicable during the Review Period of the listed entity - **Not Applicable as there was no reportable event during the financial year under review.**

(k) Other regulations as applicable and circulars/ guidelines issued thereunder;

And based on the above examination and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, We hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations /Remarks of the Practicing Company Secretary (PCS)	Management Response	Remarks
-NIL-									

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No	Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports)	Observations made in the Secretarial Compliance report for the year ended 31.03.2024	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / Deviations and actions taken /penalty imposed, if any, on the listed entity.	Remedial actions, if any, taken by the listed entity	Comment s of the PCS on the actions taken by the listed entity
-NIL-						

We further affirm the compliance status with respect to the specific provisions by the listed entity as mentioned below:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations/ Remarks by PCS
1	**Secretarial Standards:** The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	YES	NIL

2	**Adoption and timely Updation of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI	YES YES	NIL NIL
3	**Maintenance and disclosures on Website:** • The Listed entity is maintaining a functional website • Timely dissemination of the documents/information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s) / section of the website	YES YES YES	NIL
4	**Disqualification of Director**: None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	YES	NIL
5	**Details related to Subsidiaries of listed entities have been examined w.r.t.:** (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	NOT APPLICABLE	The Listed entity have no subsidiaries/Material Subsidiaries
6	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	YES	NIL
7	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	YES	NIL
8	**Related Party Transactions:** (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	YES NOT APPLIACABLE	Since, all Related party transactions were entered after obtaining prior approval of audit committee; point (b) is not applicable

9	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s)under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed **thereunder**	YES	NIL
10	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	YES	NIL
11	**Actions taken by SEBI or Stock Exchange(s), if any:** No action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/guidelines issued thereunder The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column	NA	No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued there under
12	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with	NA	NIL
13	**Additional Non-compliances, if any:** No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. Additional Non-compliances, if any: No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.	NA	No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.

We further, report that the listed entity is in compliance/ not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations. - NA -

This Report is to be read with our letter of even date annexed herewith and forms an integral part of this Report.

For K. Srinivasa Rao & Co.,
Company Secretaries.,

Sd/-
CS. K. Srinivasa Rao, Partner
FCS:5599 CP No:5178
PR No: 1416/2021
UDIN: F005599H000515341

Place : Guntur
Date : 28th May, 2026.

ANNEXURE

To
M/s COROMANDEL AGRO PRODUCTS AND OILS LIMITED
D.NO.5/01,Main Road, Jandrapeta, Chirala,
Bapatla District,
Andhra Pradesh, India, 523165.

The Secretarial Compliance Report of even date is to be read along with this letter.

1. Maintenance of secretarial records under regulations, circulars and guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (SEBI ACT) and the Securities Contracts (Regulation) Act, 1956 (SCRA) rules made thereunder and Regulations, circulars and guidelines issued thereunder by SEBI, is the responsibility of the management of the listed entity. Our responsibility is to express an opinion on these records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of these records. The verification was done to ensure that correct facts are reflected in the said records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Account of the listed entity

4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of SEBI ACT and SCRA, and regulations, circulars and guidelines prescribed thereunder, is the responsibility of management. Our examination was limited to the verification of documents and records made available to us and explanations provided to us with respect to the practices and processes followed in matters relating to this Report.

6. This report is solely for the intended purpose of compliance in terms of Regulation

24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity

For K. Srinivasa Rao & Co.,
Company Secretaries.,

Sd/-
CS. K. Srinivasa Rao, Partner
FCS:5599 CP No:5178
PR No: 1416/2021
UDIN: F005599H000515341

Place : Guntur
Date : 28th May, 2026.

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
M/s. Coromandel Agro Products and Oils Limited,
D.N0.5/01,Main Road, Jandrapeta, Chirala,
Bapatla District,
Andhra Pradesh, India, 523165.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. Coromandel Agro Products and Oils Limited (hereinafter called the Company) for the financial year ended 31.03.2026. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance - mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 according to the provisions of:

(i). The Companies Act, 2013 (the Act) and the rules made thereunder;
(ii). The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
(iii). The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
(iv). Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
(v). The Following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') viz.:-
  (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  (b) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
  (c) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (Not applicable to the Company during the Audit Period);
  (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable to the Company during the audit period)
  (e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Company during the audit period)
  (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
  (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the audit period)
  (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (Not applicable to the Company during the Audit Period);

(vi). The Company has identified the following laws as specifically applicable to the Company:

1. Food Safety and Standards Act, 2006 and the rules made thereunder;
2. Vegetable Oil Products Production and Availability (Regulation) Order, 2011.
3. Acts and Rules relating to Environmental protection and energy conservation;
4. Acts and Rules relating to hazardous substances and chemicals;

We have also examined compliance with the applicable clauses of the following :

(i) Secretarial Standards issued by The Institute of Company Secretaries of India.

The Listing Agreement entered into by the Company with BSE Ltd and the Uniform Listing Agreement entered with the said stock exchange pursuant to the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors about the schedule of the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the company commensurating with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that as per the information and explanations provided by the Management, the Company does not have any Material Unlisted Subsidiary(ies) Incorporated in India as defined in Regulation 16(1)(c) and Regulation 24A of the Listing Regulations as amended during the period under review.

We further report that during the audit period, the Company has Obtained approval of Shareholders at their meeting held on 12-08-2024 for shifting of registered office of the company from the state of Telangana to Andhra Pradesh subject necessary approvals, The Regional Director has approved the application filed by the company for the said shifting of registered office in April,2025 accordingly the Registered office of the company be shifted from Telangana to Andhra Pradesh i.e D.N0.5/01,Main Road, Jandrapet Chirala, Prakasam District, Chirala, Andhra Pradesh, India, 523155 with effect from 28-04-2025.

We further report that during the audit period, there are no specific events/ actions having a major bearing on the Company's affairs in pursuance of the laws, rules, regulations, guidelines, standards, etc., referred to above.

For K. Srinivasa Rao & Co.,
Company Secretaries.,

Sd/-

Place : Guntur **K. Srinivasa Rao, Partner**
Date : 28th May, 2026. **FCS. No. 5599/ C. P. No: 5178**
P.R.No. 1416/2021
UDIN:F005599H000515416

This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

‘ANNEXURE A’

To,
The Members
M/s. Coromandel Agro Products and Oils Limited,
D.N0.5/01,Main Road, Jandrapeta, Chirala,
Bapatla District,
Andhra Pradesh, India, 523165.

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For K. Srinivasa Rao & Co.,
Company Secretaries.,

Sd/-

Place : Guntur
Date : 28th May, 2026.

K. Srinivasa Rao, Partner
FCS. No. 5599/ C. P. No: 5178
P.R.No. 1416/2021
UDIN:F005599H000515416

Annexure V:

Corporate Governance Report

1. Company's Philosophy on Code of Governance.

Effective corporate governance practices constitute the strong foundation on which successful commercial enterprises are built to last. The COROMANDEL AGRO PRODUCTS AND OILS LIMITED (Company's) philosophy on corporate governance ensures fiscal accountability, ethical corporate behavior and fairness to all stakeholders comprising regulators, employees, customers, vendors, investors and the society at large. The Company has a strong legacy of fair, transparent and ethical governance practices. The Company has adopted a code of conduct for its employees including the Whole TIme Director and the executive directors. In addition, the Company has adopted a code of conduct for its non-executive directors and independent directors. The Company's corporate governance philosophy has been further strengthened through the, the COROMANDEL AGRO PRODUCTS AND OILS LIMITED Code of Conduct for prevention of insider trading. The Company is in compliance with the requirements of SEBI (LODR) Regulations 2015 and Listing Agreement entered into with the stock exchanges with regard to corporate governance.

2. **Board of Directors**

The Board of Directors is entrusted with the ultimate responsibility of the management, general affairs, direction and performance of the Company and has been vested with requisite powers, authorities and duties.

i. Composition of the Board

The Board comprises such number of Non-Executive, Executive and Independent Directors as required under regulation 17 of the SEBI (LODR) Regulations 2015 and other applicable legislations. As on date of this Report, the Board consists of Five Directors comprising Three Independent Directors, One Whole Time Director and One non-executive directors. The composition of the Board represents an optimal mix of professionalism, knowledge and experience and enables the Board to discharge its responsibilities and provide effective leadership to the business

ii. None of the directors on the board hold directorships in more than ten public companies. Further, none of them is a member of more than ten committees or chairman of more than five committees across all the public companies in which he is a director. Necessary disclosures regarding committee positions in other public companies as on March 31, 2026 have been made by the directors.

iii. Independent directors are non-executive directors as defined under regulation 16(1)(b) of the SEBI (LODR) Regulations, 2015. The maximum tenure of the independent directors is in compliance with the Companies Act, 2013 ("Act"). All the Independent Directors have confirmed that they meet the criteria as mentioned under regulation 16(1)(b) of the SEBI (LODR) Regulations, 2015and Section 149 of the Act. Details of familiarization programme's imparted to independent directors is available at www.capol.in

iv. The names and categories of the directors on the board, their attendance at board meetings held during the year and the number of directorships and committee chairmanships / memberships held by them in other public companies as on March 31, 2026 are given herein below

Name of the Director	Category	Number of board meetings during the year 2025-26		Whether attended last AGM held on 11-08-2025	Number of directorships in other Listed Companies	Number of positions held in committees& other positions in other Listed companies	
		Held	Attended			Chairman	Member
Mr. Maddi Venkateswara Rao	NED	6	6	Yes	0	0	0
Mr. Meadem Sekhar	ED	6	6	Yes	0	0	0
Mrs. Maddula Durga Sushma	NE & ID	6	6	Yes	1	1	1
Mrs. Bhargavi Vangala	NE & ID	6	6	Yes	1	0	0
Mrs Dr. T.Anita Devi	NE & ID	3	3	Yes	0	0	0
Mr. V.V.S.Ravi	NED	2	2	Yes	0	0	0
Mr. Rakesh Bhanu Amara	NE & ID	2	2	Yes	0	0	0

v. During the Financial year 2025-26 Six meetings of the board were held on the following dates:

Board Meetings

S. No.	Date of meeting	Total Number of directors as on the date of meeting	Number of directors attended
1.	28-04-2025	6	6
2.	28-05-2025	6	6
3.	09-07-2025	4	4
4.	11-08-2025	5	5
5.	14-11-2025	5	5
6.	14-02-2026	5	5

A. Attendance of Directors

S. No.	Name of the Director	Number of Meetings which were entitled to attend	Number of Meetings Attended
1.	Mr. Maddi Venkateswara Rao	6	6
2.	Mr. Meadem Sekhar	6	6
3.	Mrs. Maddula Durga Sushma	6	6
4.	Mrs. Bhargavi Vangala	6	6
5.	Mrs Dr. T.Anita Devi	3	3
6.	Mr. Vadlamani Venkata Subramanya Ravi	2	2
7.	Mr. Rakesh Bhanu Amara	2	2

GENERAL MEETINGS:

During the Financial Year 2025-26, 49thAnnual General Meeting of the Company was held on 11-08-2025. Except 49th Annual General Meeting, no other meeting of the members was held in financial year 2025-26.

Type of Meeting	Date of Meeting	Total No. of members entitled to attend	Attendance	
			No. of members attended	% of total shareholding
Annual General Meeting	11-08-2025	96	15	79.88

Vii. The Board periodically reviews compliance reports of all laws applicable to the Company, prepared by the Company.

Viii. Relationships between directors inter-se: The Directors on the Board have no Inter-se relationship.

3. Committees of the board

AUDIT COMMITTEE :

(a) BRIEF DESCRIPTION OF TERMS OF REFERENCE:

The Terms of Reference of this committee cover the matters specified for Audit Committee under Section 177 of the Companies Act, 2013, and as follows:

a. Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.
b. Recommending the appointment and removal of external auditor, fixation of audit fee and approval for payment for any other services.
c. Reviewing with management the annual financial statements before submission to the Board, focusing primarily on:
- Any changes in accounting policies and practices
- Major accounting entries based on exercise of judgment by management
- Qualifications in draft Auditors' Report
- Significant adjustments arising out of audit
- The going concern assumption
- Compliance with stock exchange and legal requirements concerning financial statements
- Any related party transactions i.e. transactions of the company of material nature, with promoters or the management, their subsidiaries or relatives etc., that may have potential conflict with the interests of the Company at large.

d. Reviewing with the management, external and internal auditors, and the adequacy of internal control systems.
e. Reviewing the adequacy of internal audit function, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.
f. Discussion with internal auditors of any significant findings and follow up there on.
g. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.
h. Discussion with external auditors, before the audit commences, the nature and scope of audit as well as have post audit discussion to ascertain any area of concern.

i. Reviewing the Company's financial and risk management policies.
j. Other matters as assigned/specified by the Board from time to time.
k. The scope of the Audit Committee also includes matters which are set out in SEBI (LODR) Regulations 2015 and the rules made there under, as amended from time to time.

(b) COMPOSITION, MEETINGS AND ATTENDANCE DURING THE YEAR :

As on 31st March, 2026, The Audit Committee comprises of Two Independent Directors and one Non-Executive Director. The committee comprises as follows:

Directors	Chairman/ Member	Category
Mrs. Maddula Durga Sushma	Chairman	I & N.E.D
Mrs. Bhargavi Vangala	Member	I & N.E.D
Mr. Maddi Venkateswara Rao	Member	Non Independent N.E.D

During the year, the Audit Committee was constituted under Section 177 of the Companies Act, 2013 and its meetings were held Seven times during the year ended March 31, 2026.

Audit Committee Meetings

S. No	Date of meeting	Total Number of Members as on the date of meeting	Number of Members attended
1.	26-04-2025	3	3
2.	27-05-2025	3	3
3.	28-05-2025	3	3
4.	08-07-2025	3	3
5.	11-08-2025	3	3
6.	14-11-2025	3	2
7.	13-02-2026	3	3

Attendance of Audit Committee Members

S. No	Name of the Director	No of Meetings which were entitled to attend	No. of Meetings Attended
1.	Mrs. Maddula Durga Sushma	7	7
2.	Mrs. Bhargavi Vangala	5	5
3.	Mr. Maddi Venkateswara Rao	5	4
4.	Mr. Vadlamani Venkata Subramanya Ravi	2	2
5	Mr. Rakesh Bhanu Amara	2	2

***Mr. Vadlamani Venkata Subramanya Ravi and Mr. RakeshBhanu Amara ceased as Committee Members with effect from 28th May 2025, consequent upon their resignations as Non-Executive Directors and Independent Directors respectively of the Company.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION :

The current policy is to have an appropriate mix of executive and independent directors to maintain the independence of the Board, and separate its functions of governance and management. As on March 31, 2026, the Board consists of Five members, three of whom are independent directors. The Board periodically evaluates the need for change in its composition and size.

The policy of the Company on directors' appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under Sub-section (3) of section 178 of the Companies Act, 2013, adopted by the Board is recommended by the Nomination and Remuneration Committee. We affirm that the remuneration paid to the directors is as per the terms laid out in the nomination and remuneration policy of the Company.

NOMINATION AND REMUNERATION COMMITTEE :

(a) TERMS OF REFERENCE :

The Company had constituted the Nomination and Remuneration Committee under Section 178 of the Companies Act, 2013. The scope of the Committee also includes matters which are set out in SEBI (LODR) Regulations, 2015 and the rules made there under, as amended from time to time. The broad terms of reference are to determine and recommend to Board, appraisal of the performance of the Whole TIme Directors/Whole-time Directors and to determine and advise the Board for the payment of annual commission/compensation to the Non-Executive Director and to recommend to the Board appointment/reappointment and removal of Directors. To frame criteria for determining qualifications, positive attributes and Independence of Directors and to create an evaluation framework for Independent Directors and the Board.

(b) COMPOSITION, MEETINGS AND ATTENDANCE DURING THE YEAR :

The Nomination and Remuneration Committee comprises of total Two Independent Directors and one Non- Executive Director and it meets Five times in the year.

The committee comprises as follows:

Directors	Chairman/ Member	Category
Mrs. Bhargavi Vangala	Chairman	I & N.E.D
Mrs. Maddula Durga Sushma	Member	I & N.E.D
Mr. Maddi Venkateswara Rao	Member	Non Independent & N.E.D
Mr. RakeshBhanu Amara	Member	I & N.E.D
Mr. Vadlamani Venkata Subramanya Ravi	Member	I & N.E.D

***Mr. Vadlamani Venkata Subramanya Ravi and Mr. RakeshBhanu Amara ceased as Committee Members with effect from 28th May 2025, consequent upon their resignations as Non-Executive Directors and Independent Directors respectively of the Company.

The Committee held Five meetings during the year ended March 31, 2026.

Nomination and Remuneration Committee meetings

S. No	Date of meeting	Total Number of Members as on the date of meeting	Number of Members attended
1.	26-04-2025	3	3
2.	27-05-2025	3	3
3.	28-05-2025	3	3
4.	08-07-2025	3	3
5.	14-11-2025	3	3

Attendance of Nomination and Remuneration Committee members

S. No	Name of the Director	No of Meetings which were entitled to attend	No. of Meetings Attended
1.	Mrs. Bhargavi Vangala	5	5
2.	Mrs. Maddula Durga Sushma	3	3
3.	Mr. Maddi Venkateswara Rao	3	3
4.	Mr. Vadlamani Venkata Subramanya Ravi	2	2
5.	Mr. RakeshBhanu Amara	2	2

(c) SELECTION AND EVALUATION OF DIRECTORS :

The Board has based on recommendations of the Nomination and Remuneration Committee, laid down following policies:

1. Policy for Determining Qualifications, Positive Attributes and Independence of a Director
2. Policy for Board & Independent Directors' Evaluation

(d) PERFORMANCE EVALUATION OF BOARD, COMMITTEES AND DIRECTORS:

Based on the criteria laid down in the Policy for evaluation of Board and Independent Directors, the Board carried out the annual performance evaluation of Board Committees and the Independent Directors, whereas at a separate meeting, Independent Directors evaluated the performance of Executive Directors, Board as a whole and of the Chairman. Nomination and Remuneration Committee also evaluated individual directors' performance.

i) As per the said Policy, evaluation criteria for evaluation Board inter alia covers: Composition in light of business complexities and statutory requirements; establishment of vision, mission, objectives and values for the Company; laying down strategic road map for the Company & annual plans; growth attained by the Company; providing leadership and directions to the Company and employees; effectiveness in ensuring statutory compliances and discharging its duties / responsibilities towards all stakeholders; Identification, monitoring & mitigation of significant corporate risks; composition of various committees, laying down terms of reference and reviewing committee's working etc.

ii) Performance evaluation criteria for Executive Directors inter alia include: level of skill, knowledge and core competence; performance and achievement vis-à-vis budget and operating plans; effectiveness towards ensuring statutory compliances; discharging duties/responsibilities towards all stakeholders; reviewing/monitoring Executive management performance, adherence to ethical standards of integrity & probity; employment of strategic perception and business acumen in critical matters etc.

iii) Performance of Independent Directors is evaluated based on: objectivity & constructively while exercising duties; providing independent judgment on strategy, performance, risk management and Board's deliberations; devotion of sufficient time for informed decision making; exercising duties in bona fide manner; safeguarding interests of all stakeholders, particularly minority shareholders; upholding ethical standards of integrity & probity; updating knowledge of the Company & its external environment etc.,

iv) Committees of the Board are evaluated for their performance based on: effectiveness in discharging duties and functions conferred; setting up and implementation of various policies, procedures and plans, effective use of Committee's powers as per terms of reference, periodicity of meetings, attendance and participation of committee members; providing strategic guidance to the Board on various matters coming under committee's purview etc.,

(e) REMUNERATION POLICY FOR DIRECTORS :

The Committee has formulated Policy for Remuneration of Directors, Key Management Personnel and other employees. As per the Policy, remuneration to Non-executive Independent Directors include:

a. Sitting Fees for attending meetings of the Board as well as Committees of the Board as decided by the Board within the limits prescribed under the Companies Act.
b. Travelling and other expenses they incur for attending to the Company's affairs, including attending Committee and Board Meetings of the Company.

- **REMUNERATION TO EXECUTIVE DIRECTORS :**

The appointment and remuneration of Executive Directors including Whole TIme Director, Joint Whole TIme Director and Whole Time Director is governed by the recommendation of the Remuneration and Nomination Committee, resolutions passed by the Board of Directors and Shareholders of the Company. The remuneration package of Whole Time Director, comprises of salary, perquisites, allowances and other retirement benefits as approved by the shareholders at the General Meetings of the Company.

- **REMUNERATION TO NON-EXECUTIVE DIRECTORS :**

The Non-Executive Directors are paid remuneration by way of Sitting Fees. The Non- Executive Directors are paid sitting fees for each meeting of the Board and Committee of Directors attended by them.

- **CORPORATE SOCIAL RESPONSIBILITY (CSR) :**

The provisions of section 135 of the Act, read with Companies (Corporate Social Responsibility Policy) Rules, 2014 are not applicable to the Company during the year.

III. Stakeholders' relationship committee:

i. The stakeholder's relationship committee of the Company is constituted in line with the provisions of read with Section 178 of the Companies Act and Regulation 20 of the SEBI (LODR) Regulations 2015. The Stakeholders' relationship committee comprises of total Two Independent Directors and one Non- Executive Director and it meets two times in the year.

The committee comprises as follows:

Directors	Chairman/ Member	Category
Mrs. Maddula Durga Sushma	Chairman	I & N.E.D
Mrs. Bhargavi Vangala	Member	I & N.E.D
Mr. Maddi Venkateswara Rao	Member	Non Independent & N.E.D

Stakeholders' relationship committee meetings

S. No	Date of meeting	Total Number of Members as on the date of meeting	Number of Members attended
1.	27-05-2025	3	3
2.	14-11-2025	3	3

Attendance of Stakeholders' relationship committee members

S. No	Name of the Director	No of Meetings which were entitled to attend	No. of Meetings Attended
1.	Mrs. Bhargavi Vangala	2	2
2.	Mrs. Maddula Durga Sushma	2	2
3.	Mr. Maddi Venkateswara Rao	2	2

SEBI vide Circular Ref: CIR/OIAE/2/2011 dated June 3, 2011 informed the company that they had commenced processing of investor complaints in a web based complaints redress system "SCORES". Under this system, all complaints pertaining to companies are electronically sent through SCORES and the companies are required to view the complaints pending against them and submit Action Taken Report (ATRs) along with supporting documents electronically in SCORES.

There were no requests and complaints received from the shareholders and nothing was pending for disposal at the end of the year through scores.
Details of investor complaints received and redressed through Scores during the year 2025-26 are as follows

Opening balance	Received during the year	Resolved during the year	Closing balance
0	00	00	00

4) Name, designation & address of Compliance Officer:
Mrs CS. Radha Rani Singhal
(Company Secretary and Compliance Officer)
COROMANDEL AGRO PRODUCTS AND OILS LIMITED
Door No. 5/01, Main Road, Jandrapet – 523 165,
CHIRALA, Bapatla District, A.P.
Ph: 9849986021, 9291463506
Email:capol@capol.in
radhasinghal.rs.22@gmail.com

6. Compliance certificate from the Practicing Company Secretary regarding compliance of conditions of corporate governance**:**
Compliance certificate from the Practicing Company Secretaries is annexed as **Annexure x** to this report.

7. General Shareholder information

i. General meeting
a. Annual general meeting:

Financial year	Date	Time	Venue
2022-23	25-09-2023	10.30A.M	Meeting was Held CAPOL, First Floor, TFO Complex, Hitex Campus, Madhapur, Hyderabad, Telangana-500081
2023-24	12-08-2024	11.30A.M	Meeting was Held at CAPOL, First Floor, TFO Complex, Hitex Campus, Madhapur, Hyderabad, Telangana-500081
2024-25	11-08-2025	11.30AM	Meeting was Held at CAPOL Factory Premises, 5/01, Main Road, Jandrapeta-523165, Chirala Mandal, Bapatla District, Andhra Pradesh

b. Extraordinary general meeting: No extraordinary general meeting of the members was held during the year Last three years
ii. Special resolutions passed by the Company in any of its previous three AGMs:

Date of AGM	Special Resolutions
25-09-2023	NIL
12-08-2024	01. Re- Appointment of Sri. Meadem Sekhar (DIN: 02051004) as a Whole time Director, Chief Executive officer and KMP of the company2. Appointment of Sri.Venkata Subramanya Ravi Vadlamani, (Din: 00495102), as a Non-Executive Director of company 3.To approve shifting of registered office of the Company from Telangana State to Andhra Pradesh State and consequent alteration to the Memorandum of Association of the Company. 4.Adoption of Amended Memorandum of Association of the company 5. Approval for adoption of new set of Articles of Association of the company
11-08-2025	Appointment of Mrs. Smt. Vangala Bhargavi (DIN: 06950741) as an Independent and Woman Director 2. Appointment of Smt. Maddula Durga Sushma (DIN: 09717698) as an Independent Director 3. Appointment of Smt. Dr. S. Anitha Devi (DIN: 11186833) as an Independent Director

iii. Details of special resolution passed through postal ballot, the persons who conducted the postal ballot exercise and details of the voting pattern. : NIL-Not Applicable-

8. Disclosures

i. Related Party transactions

There were no material transactions during the year. All non-material transactions entered into with related parties as defined under the Act and SEBI (LODR) Regulations 2015, during the financial year were in the ordinary course of business. These have been approved and reviewed by the audit committee whenever necessary.

ii. Details of non-compliance by the Company for which penalties imposed on the Company by the stock exchanges or the securities and exchange board of India or any statutory authority, on any matter related to capital markets, during the last three years : *The Company has submitted related party transaction disclosures for the half year ended 30.09.2022 under regulation 23(9) to the stock exchange in pdf mode on XBRL mode 03-11-2022 which is with in 15 days from the approval in Board Meeting dated 21-10-2022 and Submitted in XBRL mode on 26-11-2022 with a delay of 11 days. The Company has paid the fine of Rs.1,12,100/- imposed by the BSE on 25-01-2023 for Late submission of related party transaction disclosures for the half year ended 30.09.2022 under regulation 23(9) to the stock exchange*

As per Regulation 30 read with Schedule III, Part A: Disclosures of Events or Information:
The listed entity shall disclose to the Exchange(s), within 30 minutes of the closure of the meeting, held to consider and approve Financial Results.

iii. The Company has adopted a whistle blower policy and has established the necessary vigil mechanism for employees and directors to report concerns about unethical behavior. No person has been denied access to the chairman of the audit committee. Whistle blower policy of COROMANDEL AGRO PRODUCTS AND OILS LIMITED given as ***Annexure* VI** to this report.

iv. Reconciliation of share capital audit:

A qualified practicing Company Secretary carried out a share capital audit to reconcile the total admitted equity share capital with the NSDL and CDSL and the total issued and listed equity share capital. The audit report confirms that the total issued / paid-up capital is in agreement with the total number of shares in physical form and the total number of dematerialized shares held with CDSL and NSDL.

Details of shareholding in physical mode and electric mode with NSDL and CDSL as on 31.03.2026:

S.NO	Particulars	No. of Shares	% equity
1	CDSL	37285	4.72
2	NSDL	712495	90.19
3	Physical	40220	5.09
	Total	790000	100.00

Vi. Code of Business Conduct and Ethics for Directors and Management Personnel

The members of the board and senior management personnel have affirmed the compliance with the Code applicable to them during the year ended March 31, 2026. A declaration signed by the Whole Time Directors given below:

Declaration Regarding Compliance by Board Members and Senior Management Personnel with the Company's Code of Conduct

This is to confirm that the Company has adopted a Code of Conduct for its employees including the Whole Time Director & C.E.O. In addition, the Company has adopted a Code of Conduct for its Non-Executive Directors and Independent Directors. I confirm that the Company has in respect of the year ended March 31, 2026, received from the Senior Management Team of the Company and the Members of the Board a declaration of compliance with the Code of Conduct as applicable to them.

	Sd/-	Sd/-
Date: 28-05-2026	CA. Meadem Sekhar	CA K.Satyanarayana
Place: Chilakaluripet	Whole time Director & CEO	Chief Financial Officer
	Din: 02051004	

09. Subsidiary companies
The company has no subsidiary Company/ies
10. Directors seeking appointment/Re appointment:
As required under the SEBI (LODR) Regulations 2015 and Listing Agreement entered into with the stock exchange, particular of directors seeking appointment / re-appointment at the forthcoming AGM are given in the notice of the AGM to be held on 8th August, 2026.
11. Means of communication

a. The quarterly, half-yearly and annual results of the Company were published in the following daily newspapers: English language: ***Business Standard*** and vernacular Language: ***Andhra Prabha.***

The Company's results were disseminated on website of Bombay Stock Exchange and company's website www.capol.in

b. The Management Discussion and Analysis Report is included as **Annexure IV** in this Report

12. General shareholder information:

Details of 50th Annual General Meeting	Information
Date	August 8th , 2026
Time	11.30 AM.
Venue	AGM Will be held through Physical Mode at registered address of the company.
Financial Year ended	31.03.2026 (2025-26)
Date of book closure / record date	02-08-2026 to 08-08-2026 (Both days are inclusive)
Listing on stock exchanges :	BSE Limited (BSE)
Stock Codes / Symbol:	Security Id: CORAGRO
Scrip Code:	507543
Listing Fees.	paid
Corporate identity number (CIN) :	L15143AP1975PLC120139

vii. Dividend policy:
Dividends, other than interim dividend(s), are to be declared at the annual general meetings of shareholders based on the recommendation of the board of directors. Generally, the factors that may be considered by the board of directors before making any recommendations for dividend include, without limitation, the Company's future expansion plans and capital requirements, profits earned during the fiscal year, cost of raising funds from alternate sources, liquidity position, applicable taxes including tax on dividend, as well as exemptions under tax laws available to various categories of investors from time to time and general market condition.

viii. Market price data:

High, low (based on daily closing prices) and number of equity shares traded during each month in the year 2025-26 on BSE :

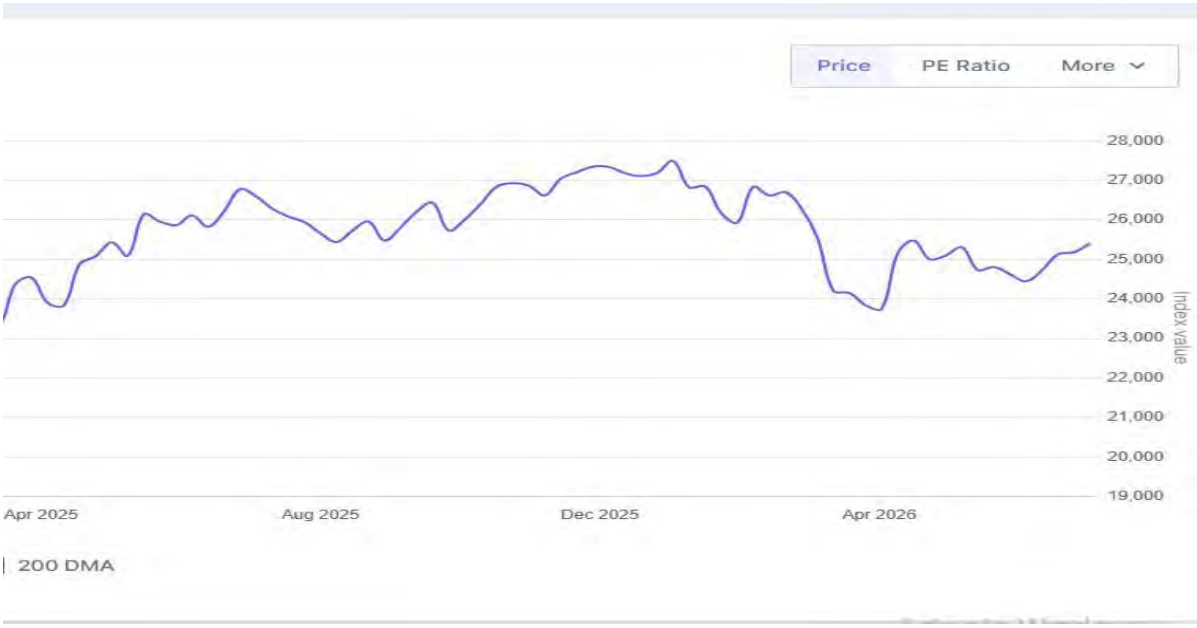
Month	High	Low	Total number of equity Shares traded
April 2025	2.58	2.58	NIL
May 2025	2.58	2.58	NIL
June 2025	2.58	2.58	NIL
July 2025	2.58	2.58	NIL
August 2025	2.58	2.58	NIL
September 2025	2.58	2.58	NIL
October 2025	2.58	2.58	NIL
November 2025	2.58	2.58	NIL
December 2025	2.58	2.58	NIL
January 2026	2.58	2.58	NIL
February 2026	2.58	2.58	NIL
March 2026	2.58	2.58	NIL

No Trading was occurred in the stock during the year

Performance comparison between COAGRO and BSE Sensex (Last on year)

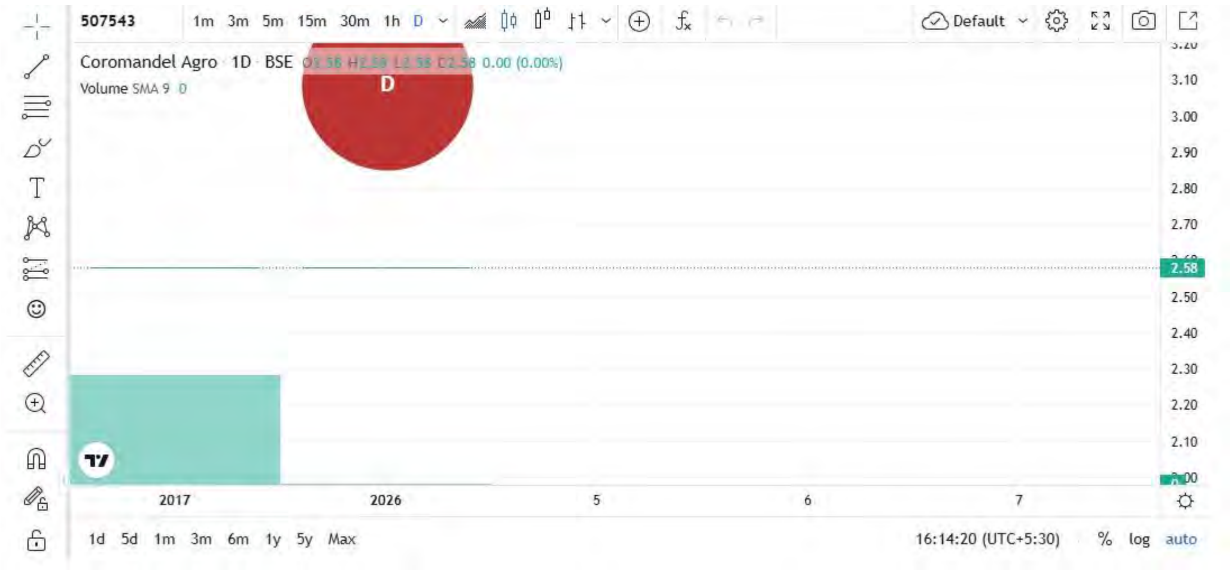
BSE Sensex:

BSE SENSEX



INDEXBOM: SENSEX

COAGRO: (No Trading was occurred in the stock during the year)



13. Registrars and transfer agents:
Name and Address
M/s Big Share Services Private Limited
306, 3rd floor, Rigt Wing, Amrutha Ville,
Opp: Yasodha Hospital, Rajbhavan Road,
Somajiguda, Hyderabad- 500082

14. Share transfer system:
Transfers of the shares are done through the depositories with no involvement of the Company. As regards transfer of shares held in physical form had been discontinued as per the SEBI circular issued for this purpose.

15. Details of Top ten shareholders as on 31-03-2026 (Other Than Promoters)

Sr.No	**Share Holders Name**	**No Shares**	**Percentage**
1	ICICI BANK LTD	49563	0.06
2	MR.NOONEY MALLIKHARJUNA SWAMY	36500	0.05
3	INVESTOR EDUCATION AND PROTECTION FUND AUTHORITY MINISTRY OF CORPORATE AFFAIRS	34260	0.04
4	MR.GABBITA HANUMAKRISHNA SAI	31625	0.04
5	CANARA BANK-MUMBAI	13686	0.02
6	MR. P.M.MOHAN RAO	7510	0.01
7	MR. T. MASTAN REDDY	7000	0.01
8	SMT.P.SUCHARITHA MOHAN RAO	5010	0.01
9	SMT.SUREKHA SUREN KHIRWADKAR	5010	0.01
10	MR. K. SATYANARAYANA	2650	0.01

16. Shareholding as on March 31, 2026:

a. Distribution of equity shareholding in rupees as on March 31, 2026:

Shareholding of Nominal (In R.s)	No. Of Shares holders	% Percentage	Share Amount	% Percentage
1 - 5000	71	1.06	84,000	1.06
5001 - 10000	2	0.25	19,500	0.25
10001 - 20000	-	-	-	
20001 - 30000	5	1.59	1,25,500	1.59
30001 - 40000	-	-	-	-
40001 - 50000	-	-	-	-
50001 - 100000	4	3.11	2,45,300	3.11
100001 & above	14	94.00	74,25,700	94.00
GRAND TOTAL	**96**	**100.00**	**79,00,000**	**100.00**

b. Categories of equity shareholders as on March 31, 2026:

Category	Number of equity shares held	Percentage of holding
Promoters	202273	25.60
Other Entities of the Promoters Group	374663	47.43
Insurance Companies	-	-
Indian Public and others	115555	14.62
Mutual Fund and UTI		
Corporate Bodies		
Banks, Financial Institutions, State and Central Government	63249	8.01
Foreign Institutional Investors	-	-
Foreign Portfolio Investor – CORP	-	-
NRI's / OCBs / Foreign Nationals, clearing members, Trusts	-	-
Investor Education and protection Fund (IEPF)	34260	4.34
GRAND TOTAL	790000	100.00

17. Dematerialization of shares and liquidity as on 31.03.2026:
Among total paid up capital 790000 shares, 7,49,780 shares ie.94.91% of the equity shares of the Company are in Demat form. The Company's shares are compulsorily traded in dematerialized form. The Company's equity shares are regularly traded on BSE, in dematerialized form investors are therefore advised to open a Demat account with the depositary participant of their choice to trade in Demat form. Under the depository system, the international securities identification number (ISIN) allotted to the Company's shares is ISN: INE49501018

18. Outstanding GDRs / ADRs / Warrants or any convertible instruments, conversion date and likely impact on equity:
The Company has not issued any GDRs / ADRs / Warrants or any convertible instruments in the past and hence as on March 31, 2026, the Company has no any outstanding GDRs / ADRs / Warrants or any convertible instruments.

19. Equity shares in the suspense account: Nil

20. Transfer of unclaimed / unpaid amounts to the investor education and protection fund (IEPF):
Pursuant to sections 123 of the Companies Act, 2013 and other applicable provisions, if any, of the Act, all unclaimed / unpaid dividend, remaining unclaimed / unpaid for a period of not more than seven years from the date they became due for payment, in relation to the Company, and due for transfer to the IEPF which is established by the Central Government in the coming financial year/s.

Dividend Year	Date of Declaration of Dividend	Due date for transfer to IEPF
2020-21	16-09-2021	16-10-2027
2021-22	19-09-2022	19-10-2028
2023-24	12-08-2024	12-09-2030
2024-25	11-08-2025	11-09-2031

21. Address for correspondence:
COROMANDEL AGRO PRODUCTS AND OILS LIMITED
CAPOL Factory Premises, 5/01, Main Road, Jandrapeta-523165,
Chirala Mandal, Bapatla District, Andhra Pradesh.
email:capol@capol.in

22. Details of Demat suspense account and unclaimed suspense account: Nil

The following are regulatory compliances which are complied according to the SEBI (LODR) regulations, 2015. For the financial year 2025-26.

The Board of directors of the company affirms and discloses the following the compliances which are made/complied according to the SEBI (LODR) regulations, 2015.

The Board of directors of the company affirms and discloses the following compliances of regulations related to the related party transactions

Related Party Transactions			
Sr	Subject	**Compliance** status **(Yes/No/NA)**	**If status is "No" details of non-compliance may be given here.**
1	Whether prior approval of audit committee obtained	NA	
2	Whether shareholder approval obtained for material RPT	NA	
3	Whether details of RPT entered into pursuant to omnibus approval have been reviewed by Audit Committee	Yes	

The Board of directors of the company affirms and discloses that the following compliances under the regulations related to SEBI (LODR) 2015 are made/complied during the year 2025-26.

Sr	Subject	Compliance **status (Yes/No)**
1	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015	Yes
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 **a. Audit Committee**	Yes
3	The composition of the following committees is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015. **b. Nomination & remuneration committee**	Yes
4	The composition of the following committees is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015. **c. Stakeholders relationship committee**	Yes
5	The composition of the following committees is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015. **d. Risk management committee (applicable to the top 500 listed entities)**	NA
6	The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
7	The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	Yes

The Board of directors of the company affirms and discloses the business/information which has to be placed at the company's website:

The Board of directors of the company affirms and discloses the business/information which has to be placed at the company's website have placed All the information is placed at the company's website www.capol.in

Sr	Item	Compliance status (Yes/No/NA)
	As per regulation 46(2) of the LODR:	
1.1	Details of business	Yes
1.2	Memorandum of Association and Articles of Association	Yes
1.3	Brief profile of board of directors including directorship and full-time positions in body corporates	Yes
2	Terms and conditions of appointment of independent directors	Yes
3	Composition of various committees of board of directors	Yes
4	Code of conduct of board of directors and senior management personnel	Yes
5	Details of establishment of vigil mechanism/ Whistle Blower policy	Yes
6	Criteria of making payments to non-executive directors	Yes
7	Policy on dealing with related party transactions	Yes
8	Policy for determining 'material' subsidiaries	NA
9	Details of familiarization programmes imparted to independent directors	Yes
10	Email address for grievance redressal and other relevant details	Yes
11	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes
12	Financial results	Yes
13	Shareholding pattern	Yes
14	Details of agreements entered into with the media companies and/or their associates	NA
15.1	(I) Schedule of analyst or institutional investor meet (II) Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly calls prior to beginning of such events.	NA
15.2	Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means	NA
16	New name and the old name of the listed entity	NA
17	Advertisements as per regulation 47 (1)	Yes
18	Credit rating or revision in credit rating obtained	NA
19	Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year	NA
20	Secretarial Compliance Report	Yes
21	Materiality Policy as per Regulation 30 (4)	Yes
22	Disclosure of contact details of KMP who are authorized for the purpose of determining materiality as required under regulation 30(5)	Yes
23	Disclosures under regulation 30(8)	Yes
24	Statements of deviation(s) or variations(s) as specified in regulation 32	NA
25	Dividend Distribution policy as per Regulation 43A(1)	NA
26.1	Annual return as provided under section 92 of the Companies Act, 2013	Yes
26.2	Employee Benefit scheme documents framed in terms of SEBI (SBEB) Regulations, 2021	NA
27	Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updating	Yes

Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)
1	Independent director(s) have been appointed in terms of specified criteria of 'independence' and/or 'eligibility'	16(1)(b) & 25(6)	Yes
2	Board composition	17(1), 17(1A) & 17(1B)	Yes
3	Meeting of Board of directors	17(2)	Yes
4	Quorum of Board meeting	17(2A)	Yes
5	Review of Compliance Reports	17(3)	Yes
6	Plans for orderly succession for appointments	17(4)	Yes
7	Code of Conduct	17(5)	Yes
8	Fees/compensation	17(6)	Yes
9	Minimum Information	17(7)	Yes
10	Compliance Certificate	17(8)	Yes
11	Risk Assessment & Management	17(9)	Yes
12	Performance Evaluation of Independent Directors	17(10)	Yes
13	Recommendation of Board	17(11)	Yes
14	Maximum number of Directorships	17A	Yes
15	Composition of Audit Committee	18(1)	Yes
16	Meeting of Audit Committee	18(2)	Yes
17	Role of Audit Committee and information to be reviewed by the audit committee	18(3)	Yes
18	Composition of nomination & remuneration committee	19(1) & (2)	Yes
19	Quorum of Nomination and Remuneration Committee meeting	19(2A)	Yes
20	Meeting of Nomination and Remuneration Committee	19(3A)	Yes
21	Role of Nomination and Remuneration Committee	19(4)	Yes
22	Composition of Stakeholder Relationship Committee	20(1), 20(2) & 20(2A)	Yes
23	Meeting of Stakeholders Relationship Committee	20(3A)	Yes
24	Role of Stakeholders Relationship Committee	20(4)	Yes
25	Composition and role of risk management committee	21(1),(2),(3),(4)	NA
26	Meeting of Risk Management Committee	21(3A)	NA
27	Quorum of Risk Management Committee meeting	21(3B)	NA
28	Gap between the meetings of the Risk Management Committee	21(3C)	NA
29	Vigil Mechanism	22	Yes
30	Policy for related party Transaction	23(1),(1A),(5),(6),(7) & (8)	Yes
31	Prior or Omnibus approval of Audit Committee for all related party transactions	23(2), (3)	Yes
32	Approval for material related party transactions	23(4)	NA
33	Disclosure of related party transactions on consolidated basis	23(9)	Yes
34	Composition of Board of Directors of unlisted material Subsidiary	24(1)	NA

35	Other Corporate Governance requirements with respect to subsidiary of listed entity	24(2),(3),(4),(5) & (6)	NA
36	Alternate Director to Independent Director	25(1)	NA
37	Maximum Tenure	25(2)	Yes
38	Appointment, Re-appointment or removal of an Independent Director through special resolution or the alternate mechanism	25(2A)	Yes
39	Meeting of independent directors	25(3) & (4)	Yes
40	Familiarization of independent directors	25(7)	Yes
41	Declaration from Independent Director	25(8) & (9)	Yes
42	Directors & Officers (D&O) Insurance for Independent Directors	25(10)	NA
43	Confirmation with respect to appointment of Independent Directors who resigned from the listed entity	25(11)	NA
44	Memberships in Committees	26(1)	Yes
45	Affirmation with compliance to code of conduct from members of Board of Directors and Senior management personnel	26(3)	Yes
46	Policy with respect to Obligations of directors and senior management	26(2) & 26(5)	Yes
47	Approval of the Board and shareholders for compensation or profit sharing in connection with dealings in the securities of the listed entity	26(6)	NA
48	Vacancies in respect Key Managerial Personnel	26A(1) & 26A(2)	Yes

The Board of directors of the company affirms and discloses that the following compliances under the regulations related to SEBI (LODR) 2015 are made/complied during the year 2025-26.

Materiality:

Sr.	Particulars	Compliance status (Yes/No/NA)
1	The Listed Entity has approved Material Subsidiary Policy and the Corporate Governance requirements with respect to subsidiary of Listed Entity have been complied	NA

ANNEXURE: VI

Whistle Blower Policy

1. Spirit and Scope of the Policy

(a) This policy aims to:

Provide avenues for Employees and Directors to raise concerns and receive feedback on

- Any action taken;
- Provide avenue for Employees and Directors to report breach of Company's policies
- Reassure Employees and Directors that they will be protected from reprisals or
- Victimization for Whistle Blowing in good faith.

(b) There are existing procedures in place to enable employees to lodge a grievance relating to their own employment. This Whistle Blowing Policy is intended to cover concerns that fall outside the scope of other procedures. That concern may be about an act or omission that:

- is unlawful or in breach of any law;
- is against the Company's Polices;
- Falls below established standards or practices; or
- Amounts to improper conduct, unethical behavior or suspected fraud

2. Safeguards

(a) Harassment or Victimization the Company recognizes that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for the malpractice or from superiors. The Company will not tolerate harassment or victimization and will take action to protect an individual when they raise a concern in good faith. In case, a Whistle Blower is already the subject of any disciplinary action those procedures will not be halted as a result of their Whistle Blowing.

(b) Confidentiality: The Company will do its best to protect an individual's identity when s/he raises a concern and does not want their name to be disclosed. It must be appreciated that a statement from the Whistle Blower may be required as part of the evidence in the investigation process.

(c) Anonymous Allegations: This Policy encourages individuals to put their names to allegations. However, individuals may raise concerns anonymously. Concerns expressed anonymously will be evaluated by the Company for investigation. In exercising this discretion, the factors to be taken into account would include:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

(d) Untrue Allegations If the Whistle Blower makes an allegation in good faith, which is not confirmed by the investigation, no action will be taken against the Whistle Blower. If a complaint is malicious or vexatious, disciplinary action will be taken.

3. Raising a Concern

(a) Operational concerns shall be raised with Line Manager. Whistle blowing mechanism should be used for potentially serious or sensitive issues.

(b) The first step should be to approach the relevant Business Head. In case the Business Head or Senior Management is the subject of complaint, the employees can directly reach out to Whole Time Director. If the Business Head finds the Whistle Blower complaint to be substantiated, s/he will consult with the Whole Time Director on referring it to the appropriate body formed by the Company for such purposes. Employees of the HR/ Legal Director's Services should raise their concerns with the Whole Time Director.

(c) Employees may send in written communications to Manager/Company Secretary – Corporate Policies and Compliances, C/o Legal/Secretarial Department at HO.

(d) The background and history of the concern, giving names, dates and places where possible, should be set out and the reason why the individual is particularly concerned about the situation. Those who do not feel able to put their concern in writing can telephone or meet the appropriate officer (immediate superior or Legal/Secretarial Head).

(e) The complainant is not expected to prove the truth of allegation, but should be able to demonstrate that there are sufficient grounds for concern. Employees must raise concerns immediately. This will support investigation process and enable faster implementation of corrective actions, if any.

(f) Advice and guidance on how matters of concern may be pursued can be obtained from the Code Officer.

(g) In case of any serious concerns, the Whistle Blower may also directly approach the Chairperson of the Audit Committee.

4. How the Complaint Will Be Dealt With

(a) The concerns raised may be dealt in following ways:

- form the subject of an independent inquiry;
- be investigated internally;
- be referred to the external Auditor; or
- be referred to the police; if required.

(b) Upon receipt of a concern, an initial enquiry will be made to decide whether an investigation is appropriate and, if so, what form it should take. Some concerns may also be resolved by an agreed action without the need for investigation. (c) After the concern has been evaluated, the Company will write to the complainant: acknowledging that the concern has been received;

- indicating how it is proposed to be dealt with;
- Informing whether further investigations will take place, and if not, why not.

(d) The amount of contact between the body considering the issues and the complainant will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary, further information will be sought from the complainant.
(e) The Company will take steps to protect the Whistle Blower from victimization and minimize any difficulties which a person reporting under Whistle Blowing may experience as a result of raising a concern.
(f) The Company accepts and would take such steps as may be required to assure the Whistle Blower that the matter has been appropriately addressed.

5. Reporting

The concerns raised under Whistle Blowing shall be reported periodically to the Audit Committee of the Company.

1. The Compliance Officer
The Company Secretary acting as the Compliance Officer of the Company shall also act as the Compliance Officer under the Whistle Blowing Policy.

2. Address for reporting and communication:
Write to the Compliance Officer – Corporate Policies and Compliances,
COROMANDEL AGRO PRODUCTS AND OILS LIMITED, Jandrapet, Chirala

Declaration regarding compliance by board members and senior management personnel with the company's code of conduct

This is to confirm that the Company has adopted a Code of Conduct for its employees including the Whole Time Director & C.E.O. In addition, the Company has adopted a Code of Conduct for its Non-Executive Directors and Independent Directors. I confirm that the Company has in respect of the year ended March 31, 2026, received from the Senior Management Team of the Company and the Members of the Board a declaration of compliance with the Code of Conduct as applicable to them.

	Sd/-	Sd/-
Date: 28-05-2026	CA. Meadem Sekhar	CA K.Satyanarayana
Place: Chilakaluripet	Whole time Director & CEO	Chief Financial Officer
	Din: 02051004	

Annexure: VII

WHOLE TIME DIRECTOR & C.E.O. & Chief Financial Officer
Certificate Pursuant to Regulation 17(8) of the SEBI (LODR) Regulations, 2015

To,
The Board of Directors,
COROMANDEL AGRO PRODUCTS AND OILS LIMITED,
CAPOL Factory Premises, 5/01, Main Road,
Jandrapeta-523165, Chirala Mandal,
Bapatla District, Andhra Pradesh.

We, the undersigned, in our respective capacities as Whole Time Director & C.E.O. and Chief Financial Officer of COROMANDEL AGRO PRODUCTS AND OILS LIMITED (“the Company”), to the best of our knowledge and belief certify for the financial year ended 31st March, 2026 that:

(a) We have reviewed financial statements and the cash flow statement for the year and that to the best of our knowledge and belief:
  i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  ii. These statements together present a true and fair view of the Company’s affairs and are in compliance with existing accounting standards, applicable laws and regulations.

(b) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or volatile of the Company’s code of conduct.

(c) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

(d) We have indicated to the auditors and the Audit committee
(i) That there are no significant changes in internal control over financial reporting during the year;
(ii) That there are no significant changes in accounting policies during the year; and
(iii) That there are no instances of significant fraud of which we have become aware.

	Sd/-	Sd/-
Date: 28-05-2026	CA. Meadem Sekhar	CA K.Satyanarayana
Place: Chilakaluripet	Whole time Director & CEO	Chief Financial Officer
	Din: 02051004	

Non-Disqualification of Directors

M/s K.SrinivasaRao& Co., Company Secretaries, Guntur have certified none of the Directors on the Board of the Company as stated for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

[Pursuant to Regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members,
COROMANDEL AGRO PRODUCTS AND OILS LIMITED
CAPOL Factory Premises, 5/01, Main Road,
Jandrapeta-523165, Chirala Mandal,
Bapatla District, Andhra Pradesh.

We have examined the relevant Registers, Records, Forms, Returns and Disclosures received from the Directors of COROMANDEL AGRO PRODUCTS AND OILS LIMITED having CIN: L15143AP1975PLC120139 and having registered office at CAPOL Factory Premises, 5/01, Main Road, Jandrapeta-523165, Chirala Mandal, Bapatla District, Andhra Pradesh. (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal (www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

SR. NO.	NAME OF DIRECTOR	DIN
1	Shri Maddi Venkateswara Rao	00013393
2	Shri CA. Meadem Sekhar	02051004
3	Smt C.A. Bhargavi Vangala	06950741
4	Smt C.A. Maddula Durga Sushma	09717698
5	Smt Dr. T. Anitha Devi	11186833

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For K. Srinivasa Rao & Co.,
Company Secretaries.,

Sd/-
K. Srinivasa Rao, Partner
FCS. No. 5599/ C. P. No: 5178
P.R.No. 1416/2021
UDIN: F005599H000515262

Place : Guntur
Date : 28th May, 2026.

CERTIFICATE ON COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE UNDER SCHEDULE- V (E) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

TO
The Members
COROMANDEL AGRO PRODUCTS AND OILS LIMITED,
CAPOL Factory Premises, 5/01, Main Road,
Jandrapeta-523165, Chirala Mandal, Bapatla District, Andhra Pradesh.

We have examined the relevant registers, forms, minutes, returns filed and other relevant records maintained by **COROMANDEL AGRO PRODUCTS AND OILS LIMITED**) [herein after referred as "the Company"] having its Registered Office at D.NO.5/01, Main Road, Jandrapet - 523165, Chirala, Bapatla District (old Prakasam District), Andhra Pradesh, India, for the purpose of certifying compliance of the conditions of Corporate Governance under Regulations 17 to 27 and clauses (b) to (i) and (t) of regulation 46(2) and para C, D and E of Schedule V and Regulation 34 (3) to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (hereinafter called "SEBI (LODR) Regulations 2015") for the financial year ended 31st March, 2026.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of certification.

The compliance of the conditions of Corporate Governance is the responsibility of the management. Our examination was limited to the procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and on the basis of our examination of the records produced, explanations and information furnished, we certify that the Company has complied regarding the applicable conditions of Corporate Governance as stipulated in Regulations 17 to 27 and clauses (b) to (i) and (t) of regulation 46(2) and para C, D and E of Schedule V and Regulation 34 (3) of SEBI (LODR) Regulations 2015 for the financial year ended 31st March, 2026.

This Certificate is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For K. Srinivasa Rao & Co.,
Company Secretaries.,

Sd/-
K. Srinivasa Rao, Partner
FCS. No. 5599/ C. P. No: 5178
P.R.No. 1416/2021
UDIN: F005599H000515317

Place : Guntur
Date : 28th May, 2026.

Annexure - IV TO THE BOARD'S REPORT

DETAILS PERTAINING TO REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

(i) The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-26 and the comparison of remuneration of each Key Managerial Personnel (KMP) against the performance of the Company are as under:

Sl. No.	Name of the Director/KMP and Designation	Remuneration of Director During the F.Y 2025-26 (Rupees in lakhs)	Ratio of remuneration of each Director/to median remuneration of employees	Remuneration of Directors During the F.Y 2024-25 (Rupees in lakhs)	% Increase/(Decrease) in Remuneration in the Financial Year 2025-26
1	Maddi Venkateswara Rao Director	0.40	0.20	0.20	100.00
2	Meadem sekhar Whole Time Director & CEO	18.00	9.05	18.00	0.00
3	Maddi Ramesh Director	-	-	0.08	(100.00)
4	L.Shyam Prasad Director	-	-	0.34	(100.00)
5	R.Lakshmi Sarada Woman Director	-	-	0.34	(100.00)
6	Vangala Bhargavi Independent Woman Director	0.52	0.26	0.04	1200.00
7	Maddula Durga Sushma Independent Woman Director	0.52	0.26	0.04	1200.00
8	Takkella Anitha Devi Independent Woman Director	0.16	0.08	-	0.00

i) **The Median Remuneration of Employees of the Company during the Financial Year was Rs. 1.99 Lakhs.**

ii) **There were 130 permanent employees on the rolls of the Company as on 31st March, 2026.**

iii) **There were no employees in the Company as per Rule 5(2) of Chapter XIII, the Companies(Appointment and Remuneration of Managerial Personnel) Rules, 2014.**

iv) **In the Financial Year 2025-26, There was an increase of 6% in the median Remuneration of employees.**

v) **The ratio of the remuneration of the highest paid director to that of the employees who are not directors but receive remuneration in excess of the highest paid director during the year – Not Applicable; and**

vi) **The key parameters for the variable component of remuneration availed by the directors are considered by the Board of Directors based on the recommendations of the Human Resources, Nomination and Remuneration Committee as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.**

vii) **It is hereby affirmed that the remuneration paid is as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.**

ANNEXURE V TO THE DIRECTORS' REPORT

MANAGEMENT DISCUSSION AND ANALYSIS For the Financial Year 2025–26

1. This section shall include discussion on the following matters within the limits set by the listed entity's competitive position:

(a) INDUSTRY STRUCTURE AND DEVELOPMENTS

India is a geographically and culturally diverse nation, and consumer preferences for edible oils vary significantly across regions. Groundnut oil enjoys strong preference in the Southern and Western regions; mustard and rapeseed oils dominate the Eastern and Northern belts; while coconut and sesame oils continue to retain significance in parts of South India. Consumers in the northern plains have traditionally preferred Vanaspati, a partially hydrogenated blend of soybean, sunflower, rice bran, and cottonseed oils.

Over the years, advancements in modern refining technologies — including physical refining, bleaching, and deodorization — have transformed the edible oil industry by rendering oils practically colorless, odorless, and tasteless. These developments have facilitated greater interchangeability among oils across culinary applications and contributed to the emergence of a more integrated and homogeneous national edible oil market.

The global edible oil market continued its strong growth trajectory during FY2025–26. The global cooking oil market was valued at approximately USD 296.41 billion in 2025 and is projected to grow from USD 308.74 billion in 2026 to USD 378.54 billion by 2031, registering a CAGR of approximately 4.16% during 2026–2031. Asia-Pacific remained the dominant consumption hub with an estimated 52.70% market share in 2025, led primarily by China, India, and Indonesia.

Global oilseed crushing is forecast to rise by approximately 4% in 2026–27 to a record 607 million tons. The largest incremental growth is expected from Brazil and the United States, where crushing capacities are being expanded to meet increasing domestic biofuel mandates and export demand. Global oilseed stocks are also projected to reach a record 147 million tons, supported largely by recovery in sunflower seed production.

Indonesia and Malaysia continued to dominate global palm oil production, collectively accounting for nearly 83% of worldwide palm oil output during 2025. China, the United States and Brazil are remained major producers of soybean oil, while Canada and the European Union led canola oil production. Russia and Ukraine together continued to account for a substantial share of global sunflower oil output, although Ukraine's production recovery remained below pre-conflict levels due to continuing geopolitical instability in the Black Sea region.

India's edible oil market is projected to grow at a CAGR of approximately 3.52% during FY2025–FY2032, expanding from USD 19.86 billion in FY2024 to USD 26.19 billion by FY2032. Domestic oilseed production touched a new high of 42.609 million tons as per the Third Advance Estimates for 2024–25, surpassing the previous year by 29.40 lakh metric tons. This represents a positive structural development towards long-term self-sufficiency in edible oils, though domestic production still remains substantially below India's overall edible oil demand.

The Government of India has continued to place strategic emphasis on enhancing domestic oilseed production in order to reduce import dependency and strengthen food security. In this direction, the Government has substantially increased the Minimum Support Prices (MSP) for major oilseed crops including mustard, groundnut, soybean, sunflower, and sesame. The enhanced MSP regime is expected to incentivize farmers to increase acreage under oilseed cultivation, improve domestic availability of oilseeds, and support the long-term objective of reducing dependence on imported edible oils.

(b) OPPORTUNITIES AND THREATS

I. Domestic Demand Drivers and Opportunities

India continues to remain the world's largest importer of edible oils, while structural demand growth remains supported by rising disposable incomes, rapid urbanization, changing food habits, and sustained expansion in the processed food industry.

Consumer awareness regarding health and nutrition has emerged as a significant growth driver for the industry. Increasing incidence of cardiovascular diseases, obesity, diabetes, and lifestyle-related disorders has accelerated demand for healthier and nutritionally-enhanced edible oil variants, including cold-pressed oils, rice bran oil, canola oil, olive oil, and fortified oils enriched with vitamins, omega-3 fatty acids, and natural antioxidants.

The premium specialty oil segment — comprising extra virgin olive oil, sesame oil, flaxseed oil, avocado oil, and similar value-added categories — continues to witness robust growth, supported by evolving dietary preferences, international culinary exposure, and increasing purchasing power among consumers. Demand for cold-pressed oils has also increased steadily due to consumer preference for minimally processed products that preserve natural flavour and nutritional value.

The growing penetration of quick-service restaurants (QSRs), organised retail, and industrial food processing industries continues to drive edible oil consumption across institutional and commercial segments. Multi-purpose refined oils, particularly sunflower oil and soybean oil, continue to enjoy broad consumer acceptance owing to their versatility in cooking, frying, and baking applications.

A major structural opportunity for the industry during FY2025–26 has been the operationalisation of the National Mission on Edible Oils – Oilseeds (NMEO-Oilseeds), approved with an outlay of ₹10,103 crore for the period 2024–25 to 2030–31. The mission aims to significantly enhance domestic oilseed production from 39 million tonnes in 2022–23 to 69.7 million tonnes by 2030–31 by promoting cultivation of rapeseed-mustard, soybean, groundnut, sunflower, sesame, cottonseed, rice bran, and tree-borne oilseeds.

Simultaneously, the National Mission on Edible Oils – Oil Palm (NMEO-OP) has substantially expanded oil palm cultivation, with total area coverage reaching approximately 6.20 lakh hectares by November 2025. Crude Palm Oil (CPO) production increased to approximately 3.80 lakh tonnes during 2024–25 compared to 1.91 lakh tonnes a decade earlier. Together, these initiatives aim to enable India to meet nearly 72% of its edible oil requirements through domestic production by 2030–31.

The Union Budget 2025–26 further strengthened the Government's "Atmanirbhar Bharat" vision through enhanced allocations for oilseed development, launch of a National Mission on High-Yielding Seeds, and creation of over 600 value-chain clusters across 347 districts covering more than 10 lakh hectares annually through Farmer Producer Organisations (FPOs), cooperatives, and public-private partnerships.

Further, the Government's increase in Minimum Support Prices (MSP) for major oilseeds — including mustard, groundnut, soybean, Cotton and other oilseed crops — is expected to encourage higher cultivation, improve farmer income stability, and enhance domestic availability of oilseeds over the medium to long term. In addition, the continuation of 20% basic customs duty on crude edible oil imports provides supportive pricing conditions for domestic refiners and oilseed processors.

II. Geopolitical Risks and Threats

1. Iran–Israel Conflict and Strait of Hormuz Crisis

One of the most significant geopolitical developments impacting global commodity markets during FY2025–26 has been the escalation of the Iran–Israel conflict and the resulting disruption in the Strait of Hormuz — one of the world's most critical energy and shipping corridors.

The disruption in shipping movements through the Strait of Hormuz resulted in severe volatility across global crude oil, LNG, freight, and commodity markets. The crisis significantly impacted global logistics, shipping insurance costs, bunker fuel prices, and vessel availability, leading to substantial escalation in transportation and procurement costs across industries.

India remains particularly vulnerable to such disruptions due to its high dependence on imported crude oil, LPG, LNG, and edible oils. Elevated crude oil prices, depreciation of the Indian Rupee, higher shipping costs, and inflationary pressures have materially increased the cost structure across the edible oil value chain.

The specific implications for the edible oil industry include:

Significant increase in freight and logistics costs due to vessel rerouting and higher war-risk insurance premiums;

Supply chain disruptions affecting global availability and shipment schedules of edible oils;

Volatility in prices of soybean oil, sunflower oil, and palm oil;

Escalation in energy and processing costs impacting refining and packaging operations;

Inflationary impact on agricultural inputs including fertilisers and transportation;

Increased pressure on working capital requirements due to higher inventory and import costs.

These developments have created heightened uncertainty and volatility within global edible oil markets and may continue to impact pricing dynamics and supply chain stability in the near to medium term.

2. Continuing Russia–Ukraine Conflict

The prolonged Russia–Ukraine conflict continues to exert pressure on global vegetable oil markets, particularly sunflower oil supplies. Ukraine remains a major global exporter of sunflower oil, and despite partial recovery in production, supply levels remain below historical averages.

Persistent geopolitical uncertainty in the Black Sea region, elevated freight and insurance costs, and ongoing risks to export infrastructure continue to impact global sunflower oil trade flows and pricing dynamics.

3. Sino–US Trade Tensions

Continuing trade tensions between the United States and China have contributed to volatility in global soybean and agricultural commodity markets. Tariff escalations, retaliatory trade measures, and shifts in procurement patterns have created uncertainty in soybean oil pricing and global trade flows.

Further, trade-related developments involving Canadian rapeseed exports and Chinese anti-dumping investigations may potentially alter global canola oil trade patterns and influence international vegetable oil pricing structures.

4. Palm Oil Market Dynamics

Indonesia's implementation of the B40 biodiesel mandate has materially increased domestic palm oil consumption for energy applications, thereby reducing availability for food usage and tightening global palm oil supplies.

In addition, ageing plantations, lower productivity levels, and tight inventory conditions in Indonesia and Malaysia are expected to keep palm oil prices structurally elevated over the medium term. Consequently, India's palm oil imports are expected to remain under pressure as consumers and processors increasingly shift towards comparatively cost-effective alternatives such as sunflower oil and soybean oil.

Despite these challenges, India's edible oil industry continues to demonstrate resilience, supported by strong domestic demand fundamentals, favourable long-term consumption trends, and sustained policy support from the Government towards enhancing domestic oilseed production and reducing import dependency.

(c) SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE

The Company presently operates across two principal business segments:

Seed Processing Segment, comprising cottonseed processing and edible oil production; and
Wind Power Generation Segment.

Seed Processing Segment

Cottonseed Procurement

Average cottonseed procurement prices continued their upward trajectory during FY2025–26, following the increase from ₹27,530 per tonne to ₹30,425 per tonne recorded in the previous year. The increase was primarily attributable to a tighter cottonseed supply environment arising from lower-than-expected national cotton production, which constrained raw material availability and elevated procurement costs across the industry.

In response to these market conditions, the Company adopted a disciplined and calibrated procurement strategy aimed at balancing inventory build-up with prevailing market price trends in order to optimize the spread between production costs and realized sales values. The Company continued to focus on prudent inventory management, procurement efficiency, and operational discipline to mitigate the impact of raw material price volatility.

Edible Oil Segment

The edible oil industry during FY2025–26 was influenced by a combination of domestic policy interventions and global geopolitical disruptions. The increase in basic customs duty on crude edible oil imports in September 2024 provided a degree of price support to domestic refiners and processors.

However, the Strait of Hormuz crisis during March 2026 significantly impacted global freight markets, energy prices, logistics availability, and overall supply chain stability. These developments resulted in substantial inflationary pressure across the edible oil value chain.

Despite the challenging operating environment, the Company's edible oil business benefitted from improved domestic price realizations during the year, although such gains were partially offset by higher raw material procurement costs, elevated freight charges, and increased energy expenses.

By-Products

De-oiled Cakes, Hulls and Linters

The by-product segment comprising De-oiled Cakes, Hulls, and Linters maintained a positive pricing trend during the financial year, supported by favorable market dynamics and improved demand from downstream processing industries.

During the year under review, the Company achieved a turnover of ₹10,632.84 Lakhs as against ₹15,905.46 Lakhs during the previous financial year.

Profit Before Tax (PBT) stood at ₹415.39 Lakhs as compared to ₹481.49 Lakhs during FY2024–25. Net Profit for the year amounted to ₹310.31 Lakhs as against ₹376.48 Lakhs in the previous year.

Wind Power Generation Segment

The Company's wind power project located in Gujarat continued to encounter operational challenges arising from changing wind patterns and lower wind intensity in the region.

Revenue generated from wind power operations during the year stood at ₹38.47 Lakhs as compared to ₹34.78 Lakhs during FY2024–25.

The broader energy market disruptions arising from the Strait of Hormuz crisis — including fuel shortages and increased focus on renewable energy security — further reinforced the long-term strategic importance of the Company's renewable energy assets, notwithstanding the weather-dependent nature of near-term generation volumes.

OUTLOOK

India's edible oil industry is expected to maintain a strong long-term growth trajectory, supported by favorable demographic trends, rising urbanization, increasing disposable incomes, and growing health consciousness among consumers.

The increasing consumer shift toward healthier, premium, fortified, and ethically sourced edible oil variants presents significant opportunities for organized sector participants willing to invest in quality enhancement, branding, product innovation, and distribution infrastructure.

The Government of India's National Mission on Edible Oils (NMEO) framework represents one of the most comprehensive and well-funded policy initiatives undertaken to reduce structural dependence on imported edible oils. The combined outlay under NMEO-Oilseeds and NMEO-Oil Palm exceeding ₹21,000 crore aims to substantially increase domestic oilseed production and meet nearly 72% of India's edible oil demand domestically by 2030–31.

Successful implementation of these initiatives is expected to structurally strengthen India's edible oil ecosystem, reduce exposure to global commodity market volatility, and improve long-term income sustainability for oilseed farmers.

In the near term, however, geopolitical instability arising from the Strait of Hormuz crisis and continuing global conflicts may continue to exert upward pressure on edible oil prices, freight costs, logistics expenses, and energy inputs. These developments reinforce the strategic importance of India's efforts toward self-reliance in edible oil production.

Further, increasing investment in research and development of high-yielding and climate-resilient oilseed varieties, including genome-editing-based seed technologies supported under NMEO-Oilseeds, is expected to improve agricultural productivity and long-term supply stability.

The Production Linked Incentive (PLI) scheme for food processing is also expected to support value addition, strengthen branded edible oil manufacturing, and improve overall supply chain resilience within the industry.

(d) RISKS AND CONCERNS

I. Geopolitical and Global Supply Chain Risk

The Iran–Israel conflict and the consequent disruption in the Strait of Hormuz represent one of the most significant near-term geopolitical risks affecting the global edible oil industry and commodity supply chains.

The disruption in shipping movements through the Strait has resulted in elevated freight costs, energy price inflation, logistics bottlenecks, vessel shortages, and increased insurance premiums, all of which have materially impacted the edible oil value chain globally.

India remains particularly exposed due to its substantial dependence on imported crude oil, LPG, LNG, and edible oils. Rising crude oil prices, currency depreciation, and inflationary pressures continue to impact transportation, processing, packaging, and procurement costs across the industry.

The risk of prolonged geopolitical instability and continuing trade flow disruptions remains a material concern and may continue to exert pressure on input costs and supply chain efficiency during the coming periods.

II. Import Dependency and Structural Supply Risk

India continues to import nearly 56–57% of its edible oil requirements, thereby exposing the domestic industry to global commodity price volatility, geopolitical developments, trade restrictions, and international logistics disruptions.

The dependence on imports from Indonesia, Malaysia, Argentina, Brazil, Russia, and Ukraine creates structural supply vulnerabilities that may continue to impact domestic price stability and procurement economics despite ongoing Government initiatives aimed at enhancing domestic oilseed production.

III. Raw Material Availability Risk — Cottonseed

Availability of cottonseed at competitive prices remains a key operational risk for the Company. Cottonseed supply is dependent upon national cotton production, climatic conditions, pest incidence, and farmer acreage allocation.

Any shortfall in cotton production or reduction in acreage may result in supply constraints and higher procurement costs, thereby impacting processing margins and profitability.

The Company continues to mitigate this risk through disciplined procurement planning, inventory management, and active price risk monitoring mechanisms.

IV. Commodity Price and Foreign Exchange Risk

The edible oil industry operates within an internationally integrated commodity market where global price movements directly influence domestic market dynamics.

Volatility in global prices of palm oil, soybean oil, sunflower oil, and other commodities, together with fluctuations in foreign exchange rates, particularly the Indian Rupee against the US Dollar, may materially affect import costs and operating margins.

The Company continues to strengthen its risk management practices, including appropriate hedging mechanisms and systematic monitoring of commodity and currency exposures.

V. Environmental and Regulatory Risk

The expansion of oilseed cultivation under various Government missions, while strategically important, also presents environmental and sustainability-related concerns.

Excessive monoculture farming, depletion of soil nutrients, groundwater stress, and increased dependence on chemical fertilizers and pesticides may create ecological and regulatory challenges over the long term.

Environmental, Social and Governance (ESG) considerations are becoming increasingly significant for investors, lenders, regulators, and consumers. Accordingly, sustainable agricultural practices, climate-resilient cultivation methods, precision farming, efficient water management, and balanced ecological development are expected to gain increasing importance within the industry.

The Company remains supportive of environmentally sustainable and climate-conscious agricultural practices within its operational and procurement framework.

VI. Company Risk Management Framework

The Company continues to place strong emphasis on risk management and has implemented various measures for mitigating the impact of commodity price fluctuations, foreign exchange volatility, and operational uncertainties on profitability.

The Company has also initiated steps toward strengthening and upgrading its enterprise-wide risk management framework in line with evolving market conditions and industry requirements.

Key determinants of the Company's business risk profile include:

Ability to manage regulatory and policy changes;

Agro-climatic and raw material availability risks;

Operational efficiency and cost optimization;

Product diversity and market positioning;

Commodity price and foreign exchange risk management;

Supply chain resilience and procurement efficiency.

The Board of Directors and Management continuously monitor emerging risk factors and remain committed to adopting proactive and adaptive risk mitigation strategies to safeguard the Company's long-term operational and financial stability.

(e) DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

The Company continues to process cottonseed through scientific and efficient processing methods for the manufacture of edible oil, de-oiled cake, hulls, and linters.

During the financial year under review, Operational Revenue decreased to ₹10,632.84 Lakhs as compared to ₹15,905.46 Lakhs during the previous financial year, representing a decline of approximately 33% on a year-on-year basis.

Profit Before Tax (PBT) for the year stood at ₹415.39 Lakhs as against ₹481.49 Lakhs in the previous year.

The decline in operational performance during the year was primarily attributable to lower raw material availability, elevated cottonseed procurement costs, volatility in edible oil markets, increased freight and logistics expenses, and inflationary pressures arising from global geopolitical developments.

Despite the challenging business environment, the Company continued to focus on operational efficiency, prudent procurement practices, cost control measures, and disciplined working capital management in order to protect profitability and maintain business stability.

(f) CAUTIONARY STATEMENT :

Statements in the Boards' Report and Management Discussion and Analysis describing the Companies objectives, projections, estimates, expectations may be "forward looking statements" within the meaning of applicable security laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make difference to the company's operations include, among others, economic conditions effecting demand / supply and price conditions in the domestic and overseas markets in which the Company operates, changes in the Government regulations, tax laws and other statutes and incidental factors.

2. DISCLOSURE OF ACCOUNTING TREATMENT :

Where in the preparation of financial statements, during the year there was no different treatment from that prescribed in an Accounting Standard has been followed, the fact shall be disclosed in the financial statements.

OTHER KEY FINANCIAL INDICATORS :

Ratios	2025-26	2024-25	Change	% Change
Debtors Turnover *	8.48	18.48	(10.00)	(54.14%)
Inventory Turnover *	3.66	5.82	(2.16)	(37.11%)
Current Ratio ^	2.29	2.42	(0.13)	(5.37%)
Interest Coverage Ratio **	14.10	6.05	8.05	133.06%
Debt Equity Ratio **	0.51	0.43	0.08	18.60%
Operating Profit Margin (%) ^^	4.20%	3.63%	0.58	15.99%
Net Profit Margin (%) ^*	2.92%	2.37%	0.55	23.36%
Return on Net Worth ^**	0.10	0.13	(0.03)	(25.79%)

Notes: *Decrease in Debtors & Inventory Turnover were primarily on account of lower sales turnover during the year in proportion to the turnover of the company in FY 2024-25 . ^Current Ratio is decreased due to more Bank dues payable as on the financial year ending date. **Interest Coverage Ratio & Debt Equity Ratio have increased due to increase in profits. ^^Operating Profit Margin (%) has increased due to increase in profits. ^*Net profit Margin (%) has increased due to increase in net profit. ^**Return on Net Worth has decreased due to decrease in Profit after tax Amount when compared to previous year.

Material developments in Human Resources / Industrial Relations front, including number of people employed

Your Company has been putting high emphasis on driving an effective and transparent performance culture with an open mindset. This is evident in the way performance is closely tracked and its impact on your Company's financial sustainability monitored. Leaders today provide feedback not only on performance but also on demonstration of Core Values and Leadership skills defined for each layer of Organization hierarchy. Top performers and high achievers are recognized for their exemplary performance as part of the rewards and recognition program. In the year gone by, your Company has focused on functional training programs such as Food Safety and Regulations, Energy Management, Lean Sigma, TQM, Industrial Safety, Your Company provides learning opportunities through facilitator led learning, workshops and experiential learning through projects, programs and assignments. Your Company has continued to maintain amicable Industrial Relation footprints by focusing on increased worker level engagement through formal and informal communication and training forums. As of 31st March 2026 , your Company had **130** employees on its rolls.

INDEPENDENT AUDITOR'S REPORT

To the Members of
Coromandel Agro Products and Oils Limited

Report on the Audit of the Standalone Financial Statements

1. Opinion

We have audited the accompanying standalone financial statements of Coromandel Agro-Products and Oils Limited (the "Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its net profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significant in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have to identify the matters depending on the facts and circumstances of the entity. Based on the audit performed there are no key audit matters to communicate as there are no significant audit judgements relating to areas in the Standalone Financial Statements that involved significant management judgement including accounting estimates that have been identified as having high estimation and uncertainty.

4. Information Other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, on the other information obtained prior to the date of this auditor's report we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

5. Management's Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the Company's financial reporting process.

6. Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor’s report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

7. Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

   (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   (c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

   (d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.

   (e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act

   (f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

   (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

   In our opinion and to the best of our information and according to the explanations given to us, remuneration paid/payable by the Company to its directors is in accordance with the provisions of the Act.

   (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

      i. The company has disclosed the impact of pending litigations on its financial position in the standalone financial statements- Refer Note No.2.28 to the standalone financial statements.

      ii. The Company has no long term contract including derivative contracts requiring disclosure of material foreseeable losses.

      iii. There are no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

      iv. a. The management has represented that to the best of its knowledge and belief, no funds have been have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

      - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or

      - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

      b. The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities

("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or

- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

c. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (iv) (a) and (iv) (b) contain any material misstatement.

v. As stated in note no 2.10 to the standalone financial statements.

   a. The Company has not declared any interim dividend during the year.
   b. The Board of Directors of the Company have proposed final dividend of Rs. 11,85,000/- for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The amount of dividend proposed is in accordance with section 123 of the Act, as applicable. The Company paid final dividend of Rs.15,80,000/- during the year which was proposed in the year 2024-25.

vi. Reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

Based on our examination which included test check and as communicated by the company, the accounting software has feature recording audit trial (edit log) facility and the same has operated throughout the year and the audit trial is not disabled at the data base level and the application layer of the accounting software relating to revenue, trade receivables and general ledger.

Further, we did not come across any instance of the audit trail feature being tampered with. Additionally, where audit trail (edit log) facility was enabled and operated in the previous years, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For NATARAJA IYER & CO.
CHARTERED ACCOUNTANTS
ICAI FRN : 002413S

Sd/-
(E. SRIRANGANATH)
PARTNER
ICAI Membership No. 013924
UDIN : 26013924SBXCYP3888

Place : CHILAKALURIPET
Date : 28.05.2026

Annexure "A" to the Independent Auditor's report of even date to the members of Coromandel Agro-Products and Oils Limited on the standalone financial statements for the year ended 31st March, 2026

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial statements of Coromandel Agro-Products and Oils Limited ("the Company") as of 31st March, 2026 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls :

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over financial reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility :

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over financial reporting (the "Guidance Note") issued by ICAI and the Standards on Auditing prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk. The procedures selected depends on our judgment, including the assessment of the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with reference to Financial Statements :

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that;

(1) Pertain to the maintenance of records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of Standalone Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Standalone Financial Statements.

Inherent Limitations of Internal Financial Controls with reference to Financial Statements :

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion :

In our opinion, the Company has, in all material respects, adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at 31st March, 2026, based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note.

For NATARAJA IYER & CO.
CHARTERED ACCOUNTANTS
ICAI FRN : 002413S

Sd/-
(E. SRIRANGANATH)
PARTNER
ICAI Membership No. 013924
UDIN : 26013924SBXCYP3888

Place : CHILAKALURIPET
Date : 28.05.2026

Annexure "B" to the Independent Auditor's Report of even date to the members of Coromandel Agro-Products and Oils Limited on the standalone financial statements for the year ended 31st March 2026

(Referred to the paragraph (7.2) under 'Report on other Legal and Regulatory Requirement' section of our report of even date.)

(i) a) on the basis of our examination of the records of the Company.

A. The Company has maintained proper records showing full particulars including quantitative details and situation of property, Plant and Equipment.

B. The company does not have intangible assets hence records are not maintained.

b) The Company has a regular program of physical verification of its Property, Plant and Equipment under which these assets are verified in a phased manner over a reasonable period of years which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. As informed the company carried out physical verification of property, Plant and Equipment and no discrepancies noticed on such verification.

c) The title deeds of all the immovable properties which are included under the head Property Plant & Equipment in the standalone financial statements are held in the name of the company.
In respect of the immovable properties taken on lease and disclosed under Property Plant and Equipment in the standalone financial statements, the lease agreements are in the name of the company.

d) The company has not revalued its Property Plant and Equipment during the year.

e) According to the information and explanation given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

(ii) a) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the management has conducted physical verification of inventory during the year and in our opinion the coverage and procedure of physical verification by the management is appropriate and discrepancies noticed are below 10% in aggregate value of each class of inventory.

b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the company during the year has been sanctioned working capital limits from banks in excess of five crores. Quarterly returns/statements of current assets filed by the Company with the Bank are in agreement in respect of stock of raw material and finished goods. In respect of Trade Receivables and Trade Payables variance in the following quarters are noticed.

Quarter Ending	Description	Amount as per books	Amount as per Bank statement	Variance	Remarks
30-Sep-25	Trade Receivable	74,90,832.52	73,03,632.00	1,87,200.52	Credit Note Issued Subsequently
31-Dec-25	Trade Receivable	5,64,79,342.24	8,81,93,592.00	(3,17,14,249.76)	Rs. 3,11,42,689.00 pertaining to advance payments made to suppliers has been incorrectly included under Trade Receivables, and an amount of Rs. 5,71,562.60 relating to delay in sales accounting
30-Sep-25	Trade Payables	1,35,392.03	-	1,35,392.03	Credit Note Received Subsequently
31-Dec-25	Trade Payables	23,61,362.14	23,61,353.00	9.14	Subsequent accounting adjustment

(iii) According to the information and explanation given to us and on the basis of our examination of the records of the Company, during the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, sub clauses (a) to (f) of clause 3(iii) of the order are not applicable to the company.

(iv) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the company has not given any loans, investments, guarantees, and security, in terms of provisions of section 185 and 186 of the Companies Act, 2013, Accordingly, clause 3(iv) is not applicable to the company.

(v) Based on the verification of the records of the Company, the Company has not accepted any deposits or amounts which are deemed to be deposits during the year and in earlier years covered under the directions issued by the Reserve Bank of India and provisions of Section 73 to 76 of the Act or any other relevant provisions of Companies Act, 2013 and the rules made thereunder. Accordingly, clause 3(v) of the Order is not applicable.

(vi) We have broadly reviewed the books of account maintained by the Company pursuant to the rules prescribed by the Central Government for maintenance of cost records under Section 148(1) of the Act in respect of its manufactured goods and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, we have not carried out a detailed examination of the records with a view to determine whether these are accurate or complete.

(vii) (a) The company is generally regular in depositing the undisputed statutory dues such as income-tax, duty of custom, goods and services tax, provident fund, employees state insurance and cess, other statutory dues with the appropriate authorities;

According to the information and explanation given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of provident fund, Employees' State Insurance, Income-tax, Goods and Service Tax, duty of customs, Cess and other statutory dues, were in arrears as at 31st March, 2026, for a period of more than six months from the date they became payable.

(b) The statutory dues outstanding in respect of duty of excise and service tax on account of dispute are as follows:

Period	Forum where pending	Case No.	Total Demand Rupees	Paid Rupees
01.01.2012 to 31.03.2012	CESTAT, HYDERABAD	CESTAT APPEAL NO. ST/21420/2015-DB Dt : 03.08.2015	4,27,622	2,13,811

(viii) According to the information and explanation given to us and on the basis of our examination of the records of the Company, there are no transactions which are not recorded in the books of account and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) a) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the company has borrowed loans from bank, and the company has not defaulted in repayment of loans or in the payment of interest thereon.

b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the company was not declared as willful defaulter by any bank or financial institution or other lender during the year.

c) According to the information and explanation given to us and on the basis of our examination of the records of the Company, during the year no term loans were availed by the company, Accordingly, clause 3(ix)(c) of the Order is not applicable.

d) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the company has not applied short term funds for long term purposes.

e) The company has no subsidiaries, associates or joint ventures; hence the company has no obligation to take any funds from any entity or person on account of or to meet the obligation of such entities.

f) The company has no subsidiaries, associates or joint ventures; hence raising of loans on the pledge of securities held in such entity does not arise.

(x) a) The company has not raised moneys by way of Initial public offer or further public offer including debt instruments.

b) The Company has not made preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year, Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi) a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

b) During the year no report under sub-section (12) of section 143 of the Act has been filed by us in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c) As per the information and explanations given to us and on whistle-blower complaints received by the company during the year.

(xii) The Company is not a Nidhi Company as per section 406 of the Act. Accordingly, the sub - clauses (a) to (c) of 3(xii) are not applicable to the company.

(xiii) According to the information and explanation given to us and on the basis of our examination of the records of the Company, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and details have been disclosed in the standalone Financial Statements.

(xiv) (a) On basis of our examination of the records of the company, the Company has internal audit system commensurate to the size and nature of its business.

(b) we have considered the internal audit reports of the Company issued till date for the period under audit.

(xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with its directors or persons connected to its directors, Accordingly, clause 3(xv) of the Order is not applicable.

(xvi) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934, Accordingly sub-clause (b) (c) (d) of clause 3(xvi) is not applicable.

(xvii) The company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor’s knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

(xx) According to the information and explanation given to us and on the basis of our examination of the records of the Company, provisions of section 135 of the act are not applicable as the company has not fulfil the criteria mentioned therein.

For NATARAJA IYER & CO.
CHARTERED ACCOUNTANTS
ICAI FRN : 002413S

Sd/-
(E. SRIRANGANATH)
PARTNER
ICAI Membership No. 013924
UDIN : 26013924SBXCYP3888

Place : CHILAKALURIPET
Date : 28.05.2026

COROMANDEL AGRO PRODUCTS AND OILS LIMITED
Registered Office & Factory : JANDRAPET - 523165, CHIRALA, Andhra Pradesh, India.
CIN: L15143AP1975PLC120139
BALANCE SHEET AS AT 31ST MARCH, 2026

(Rupees in Lakhs)

Particulars	Note no.	As at 31st March, 2026	As at 31st March, 2025
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment	2.1	**407.33**	451.97
(b) Financial Assets			
(i) Investments	2.2	**0.01**	0.01
(c) Other non-current assets	2.3	**108.80**	111.60
		516.14	563.58
Current assets			
(a) Inventories	2.4	**3,019.57**	2,789.50
(b) Financial Assets			
(i) Trade receivables **(refer note no 2.38)**	2.5	**1,519.60**	987.62
(ii) Cash and cash equivalents	2.6	**12.20**	12.81
(iii) Bank balances other than above	2.7	**2.92**	1.78
(c) Current Tax Asset (Net)	2.8	**9.01**	-
(d) Other current assets	2.9	**161.08**	156.29
		4,724.38	3,948.00
Total Assets		**5,240.52**	4,511.58
Equity and Liabilities			
Equity			
(a) Equity Share capital	2.10	**79.00**	79.00
(b) Other Equity (refer SOCE)		**3,034.93**	2,724.62
		3,113.93	2,803.62
Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings		**-**	-
(b) Deferred tax liabilities (Net)	2.11	**64.86**	73.93
		64.86	73.93
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	2.12	**1,594.74**	1,216.74
(ii) Trade Payables (refer note no 2.39)	2.13		
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		**-**	10.89
(iii) Other financial liabilities	2.14	**13.74**	11.10
(b) Other current liabilities	2.15	**453.25**	353.30
(c) Current Tax Liabilities (Net)	2.16	**-**	42.01
		2,061.73	1,634.03
Total Equity and Liabilities		**5,240.52**	4,511.58

Significant Accounting policies **1**
Notes to Accounts **2**

As per our report of even date

For and on behalf of the board

for NATARAJA IYER & CO.,
Chartered Accountants
ICAI FRN : 002413S

Sd/-
(E.SRIRANGANATH)
Partner
M.No : 013924

Sd/-
(MADDI VENKATESWARA RAO)
Chairman (Din No.00013393)

Sd/-
(MEADEM SEKHAR)
Whole Time Director & CEO (Din No. 02051004)

Sd/-
(KOTHURI SATYANARAYANA)
Chief Financial Officer

Sd/-
(RADHA RANI SINGHAL)
Company Secretary (M.No. A68523)

Place : **CHILAKALURIPET**
Date : **May 28, 2026.**

Place : **CHILAKALURIPET**
Date : May 28, 2026.

COROMANDEL AGRO PRODUCTS AND OILS LIMITED
Registered Office & Factory : JANDRAPET - 523165, CHIRALA, Andhra Pradesh, India.
CIN: L15143AP1975PLC120139

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

(Rupees in lakhs)

	Particulars	Note no.	For the year ended 31st March, 2026	For the year ended 31st March, 2025
I	Revenue from Operations	2.17	**10,632.84**	15,913.66
II	Other Income	2.18	**111.19**	111.26
III	**Total Income (I + II)**		**10,744.03**	16,024.92
IV	**Expenses**			
	(a) Cost of Materials Consumed	2.19	**9,582.87**	14,014.49
	(b) Changes in Inventories of Finished goods	2.20	**(519.55)**	(407.45)
	(c) Employee Benefits Expense	2.21	**201.21**	229.83
	(d) Finance Costs	2.22	**31.72**	95.41
	(e) Depreciation and amortization expenses	2.23	**46.30**	47.25
	(f) Other Expenses	2.24	**986.09**	1,563.90
	Total Expenses (IV)		**10,328.64**	15,543.43
V	Profit before exceptional items and Tax (III-IV)		**415.39**	481.49
VI	Exceptional Items		**-**	-
VII	Profit after exceptional items and before Tax (V-VI)		**415.39**	481.49
VIII	**Tax expense :**			
	(1) Current tax		**111.27**	127.80
	(2) Deferred tax		**(9.08)**	(5.58)
	(3) Income Tax of Earlier Years		**2.89**	(17.21)
			105.08	105.01
IX	Profit for the year from continuing Operations (VII-VIII)		**310.31**	376.48
X	Profit for the year from discontinued Operations		**-**	-
XI	Tax Expenses of discontinued operations		**-**	-
XII	Profit from discontinued operations (after tax) (X-XI)		**-**	-
XIII	Profit for the year (IX+XII)		**310.31**	376.48
XIV	Other Comprehensive Income		**-**	-
XV	Total Comprehensive Income for the year (Comprising Profit and Other comprehensive Income for the year) (XIII+XIV)		**310.31**	376.48
XVI	Earnings per equity share (for discontinued operations) : Basic & Diluted		**-**	-
XVII	**Earnings per equity share (for discontinued & continuing operations) :**			
	(1) Basic	2.25	**39.28**	47.66
	(2) Diluted	2.25	**39.28**	47.66

Significant Accounting Policies **1**
Notes to Accounts **2**
As per our report of even date

For and on behalf of the board

for NATARAJA IYER & CO.,
Chartered Accountants
ICAI FRN : 002413S

Sd/-
(E.SRIRANGANATH)
Partner
M.No : 013924

Sd/-
(MADDI VENKATESWARA RAO)
Chairman (Din No.00013393)

Sd/-
(MEADEM SEKHAR)
Whole Time Director & CEO (Din No. 02051004)

Sd/-
(KOTHURI SATYANARAYANA)
Chief Financial Officer

Sd/-
(RADHA RANI SINGHAL)
Company Secretary (M.No. A68523)

Place : **CHILAKALURIPET**
Date : **May 28, 2026.**

Place : **CHILAKALURIPET**
Date : **May 28, 2026.**

COROMANDEL AGRO PRODUCTS AND OILS LIMITED

Registered Office & Factory : JANDRAPET - 523165, CHIRALA, Andhra Pradesh, India.

CIN: L15143AP1975PLC120139

Statement of Changes in Equity

A. Equity Share Capital

(All amounts in Indian Rupees , except share data)

Particulars	No of Shares	Rupees in lakhs
Current reporting Period 31.03.2026		
Balance as at 1st April 2025	7,90,000	79.00
Changes in Equity Share Capital due to prior period errors	-	-
Restated balance at the beginning of the current reporting period	7,90,000	79.00
Changes in equity share capital during the current period	-	-
Balance as at 31st March 2026	7,90,000	79.00
Previous reporting Period 31.03.2025		
Balance as at 1st April 2024	7,90,000	79.00
Changes in Equity Share Capital due to prior period errors	-	-
Restated balance at the beginning of the current reporting period	7,90,000	79.00
Changes in equity share capital during the previous period	-	-
Balance as at 31st March 2025	7,90,000	79.00

B. Other Equity

Currrent Reporting Period - 31-03-2026

Sl no	Particulars	Retained Earnings	General Reserve	Capital Reserve	Capital redemption reserve	OCI- Actuarial Gain/(Loss) and Revaluation Surplus / (deficit)	Total Other Equity
1	Balance at the beginning of the current reporting period	**2,132.24**	**533.37**	**51.62**	**6.00**	**1.39**	**2,724.62**
2	Changes in accounting policy or prior period errors	-	-	-	-		-
3	Restated balance at the beginning of the current reporting period	**2,132.24**	**533.37**	**51.62**	**6.00**	**1.39**	**2,724.62**
4	Total Comprehensive Income for the current year	**310.31**	-	-	-	-	**310.31**
5	Dividends	-	-	-	-	-	-
6	Transfer to retained earnings	-	-	-	-	-	-
7	Any other change (to be specified)	-	-	-	-	-	-
8	Balance at the end of the current reporting period	**2,442.55**	**533.37**	**51.62**	**6.00**	**1.39**	**3,034.93**

Previous Reporting Period - 31-03-2025

Sl no	Particulars	Retained Earnings	General Reserve	Capital Reserve	Capital redemption reserve	OCI- Actuarial Gain/(Loss) and Revaluation Surplus / (deficit)	Total Other Equity
1	Balance at the beginning of the previous reporting period	1,771.56	533.37	51.62	6.00	1.39	2,363.94
2	Changes in accounting policy or prior period errors	-	-	-	-		-
3	Restated balance at the beginning of the previous reporting period	1,771.56	533.37	51.62	6.00	1.39	2,363.94
4	Total Comprehensive Income for the previous year	376.48	-	-	-	-	376.48
5	Dividends	(15.80)	-	-	-	-	(15.80)
6	Transfer to retained earnings	-	-	-	-	-	-
7	Any other change (to be specified)	-	-	-	-	-	-
8	Balance at the end of the previous reporting period	2,132.24	533.37	51.62	6.00	1.39	2,724.62

As per our report of even date

For and on behalf of the board

for NATARAJA IYER & CO.,
Chartered Accountants
ICAI FRN : 002413S

Sd/-
(E.SRIRANGANATH)
Partner
M.No : 013924

Sd/-
(MADDI VENKATESWARA RAO)
Chairman (Din No.00013393)

Sd/-
(MEADEM SEKHAR)
Whole Time Director & CEO (Din No. 02051004)

Sd/-
(KOTHURI SATYANARAYANA)
Chief Financial Officer

Sd/-
(RADHA RANI SINGHAL)
Company Secretary (M.No. A68523)

Place : **CHILAKALURIPET**
Date : **May 28, 2026.**

Place : **CHILAKALURIPET**
Date : **May 28, 2026.**

COROMANDEL AGRO PRODUCTS AND OILS LIMITED

Registered Office & Factory : JANDRAPET - 523165, CHIRALA, Andhra Pradesh, India.

CIN: L15143AP1975PLC120139

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2026

(Rupees in lakhs)

	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
1	Net profit /Loss before tax and extra-ordinary items	**415.39**	481.49
	Adjustments For :		
2	Depreciation	**46.30**	47.25
3	Loss/(Profit) on sale of Asset	**(0.11)**	(0.16)
	Operating Profit/(Loss) Before Working Capital Changes	**461.58**	528.58
	Movements in Working Capital:		
4	(Increase)/Decrease in Trade Receivables	**(531.98)**	(254.23)
5	(Increase)/Decrease in Inventories	**(230.07)**	(114.66)
6	(Increase)/Decrease in Other Current Assets	**(4.79)**	30.84
7	(Increase)/Decrease in Other Bank Balances	**(1.14)**	(0.52)
8	Increase/(Decrease) in Trade Payables	**(10.89)**	(17.36)
9	Increase/(Decrease) in Other Financial Liabilities	**2.64**	0.52
10	Increase/(Decrease) in Other Current Liabilities	**115.76**	(63.71)
		(660.47)	(419.12)
	Cash generated from Operations	(198.89)	109.46
	Income Taxes Paid (Net refund)	**(165.17)**	(101.04)
	Cash Flow before extraordinary items	**(364.06)**	8.42
	Extraordinary / Prior period items	**-**	-
	Cash Flow from Operating Activities	**(364.06)**	8.42
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
11	Purchase of Property, Plant and Equipment	**(1.71)**	(4.24)
12	Sale of Property, Plant and Equipment	**0.16**	0.21
13	(Increase)/Decrease in Deposits	**2.80**	0.03
	Net Cash Flow for Investing Activities	**1.25**	(4.01)
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
14	Long Term Borrowings - GECL Term Loan	**-**	-
15	Increase/(Decrease) in Short Term Borrowings	**378.00**	4.53
16	Repayment of Long Term Borrowings of related parties	**-**	-
17	Payment of dividend	**15.80**	7.90
	Net Cash Flows from Financing Activities	**362.20**	(3.37)
	Net Increase / Decrease in Cash + Cash equivalents	(0.61)	1.04
	Opening Balance	**12.81**	11.77
	Closing Balance	**12.20**	12.81

Reconciliation of Cash and Cash Equivalents		
Cash and Cash Equivalents at the end of the period	12.20	12.81
Components of Cash and Cash Equivalents (Ref.Note No.2.6)		

Notes :

1 Cash and Cash Equivalents consists of cash, bank balances

2 The above Statement of Cash Flows has been prepared under the indirect method as set out in IND AS 7 - Statement of Cash Flows notified under Section 133 of Companies Act, 2013 read with Rule 4 of Companies (Indian Accounting Standards) Rules, 2015 and relevant provisions of the Act.

3 The amount of undrawn borrowing facilities that may be available for future operating activities and to settle capital commitments, indicating any restrictions on the use of these facilities.

As per our report of even date

For and on behalf of the board

for NATARAJA IYER & CO.,
Chartered Accountants
ICAI FRN : 002413S

Sd/-
(E.SRI RANGANATH)
Partner
M.No : 013924

Sd/-
(MADDI VENKATESWARA RAO)
Chairman (Din No.00013393)

Sd/-
(MEADEM SEKHAR)
Whole Time Director & CEO (Din No. 02051004)

Sd/-
(KOTHURI SATYANARAYANA)
Chief Financial Officer

Sd/-
(RADHA RANI SINGHAL)
Company Secretary (M.No. A68523)

Place : **CHILAKALURIPET**
Date : **May 28, 2026.**

Place : **CHILAKALURIPET**
Date : **May 28, 2026.**

COROMANDEL AGRO PRODUCTS AND OILS LIMITED
Registered Office & Factory : JANDRAPET - 523165, CHIRALA, Andhra Pradesh, India.
CIN: L15143AP1975PLC120139

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

NOTE [1] – SIGNIFICANT ACCOUNTING POLICIES

1. COMPANY INFORMATION

Coromandel Agro Products and Oils Limited (CAPOL) (the company) is a Public Limited company incorporated and domiciled in India. CAPOL has its Registered office and Factory at Jandrapet-523165, Chirala, Andhra Pradesh, India. CAPOL is engaged in the business of extraction of oil, de-oiled cake and other joint products from Cotton Seeds since 1976. The Shares of the Company are listed on BSE Limited.

These financial statements were authorized for issue in accordance with a resolution of the Board of Directors passed in its meeting held on 28th May 2026.

2. BASIS OF PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS

These Financial Statements have been prepared under the Historical cost basis in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (“Act”) – to the extent modified, read with Companies (Indian Accounting Standards) Rules, 2015 and the other relevant provisions of the Act and Rules thereunder as well as the guidelines issued by the Securities and Exchange Board of India (SEBI).

The Company’s presentation and functional currency is Indian Rupees. All figures appearing in the financial statements are rounded to the nearest Indian Rupee except where otherwise indicated.

3. USE OF JUDGMENTS AND ESTIMATES

In the preparation of the Company’s financial statements the management had made judgements, estimates and assumptions that may affect the reported amounts of revenue, expenses, assets, liabilities and the accompanying disclosures along with contingent liabilities. In view of the uncertainty about these assumptions and estimates they may result in outcomes that require material adjustments to the carrying amount of assets or liabilities affected in future periods. The Company continuously evaluates these estimates and assumptions based on the most recently available information.

The following are the areas where estimates and judgments in applying accounting policies have been made which may have the most significant effect on the amounts recognized in the financial statements are as below:

• Estimates in the useful life of Property, Plant & Equipment (PPE)
• Valuation of Inventories
• Provisions
• Recoverability of Deferred Tax Assets
• Contingencies

Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to the accounting estimate are recognised in the period in which the estimate is revised and in any future periods.

4. PROPERTY, PLANT AND EQUIPMENT

(i) Property, Plant & Equipment are carried at cost less accumulated depreciation and accumulated impairment losses, if any. Such cost includes purchase price, non-recoverable taxes, borrowing cost and other directly attributable cost, to bring the asset to its working condition for its intended use.

(ii) An item of property plant and equipment initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use. Any Gain or loss arising on disposal / derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss, when the asset is disposed / de-recognised.

(iii) Depreciation on property, plant and equipment (except Land Development Cost) is provided on Straight Line Method, as per the life prescribed in Schedule II of the Companies Act, 2013. Depreciation on Land development cost incurred on leased land is provided on straight line method over the lease period of the land.

The assets residual value, useful life and methods of depreciation are reviewed at each financial year end, and adjustment if any, is made prospectively.

iv) Subsequent expenditure is capitalised only if it is probable that the future economic benefit associated with the expenditure will flow to the company and the cost can be measured reliably.

There are no property plant equipment in the form of capital work in progress and no intangible asset.

5. IMPAIRMENT OF ASSETS

At each balance sheet date, the company assesses whether there is any indication that any asset may be impaired. If any indication exists, the recoverable amount of such assets is estimated to determine the extent of impairment, if any. Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of Cash Generating Unit to which the asset belongs.

Recoverable amount is the higher of fair value less cost to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to present value using a pre-tax discount rate that reflects current market assessment of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset or cash generating unit is estimated to be less than its carrying amount, the carrying amount of the asset or cash generating unit is reduced to its recoverable amount. An impairment loss is recognised immediately in the Statement of Profit and Loss.

6. INVENTORIES

Inventories are valued at the lower of cost or net realisable value. The cost of inventories is determined on a weighted average basis and includes cost required in acquiring the inventories, production or conversion costs and other cost incurred in bringing them to their present location and condition. In the case of raw material, cost comprises of cost of purchases, non-recoverable taxes and other expenses to bring the goods to present location. In the case of finished goods cost includes an appropriate share of production over heads based on normal operating capacity. Net realisable value is the estimated selling price in ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

7. FOREIGN CURRENCY TRANSACTIONS

Foreign currency transactions are recorded at rates of exchange prevailing on the date of transaction. The exchange difference between the rate prevailing on the date of transaction and on the date of settlement and also on translation of monetary items at the end of year is recognized as gain or loss in the Statement of Profit and Loss, as the case may be.

8. EMPLOYEE BENEFITS

Short Term Employee Benefits

Company's contributions paid / payable during the year to ESIC are recognized as expense in the Statement of Profit and Loss.
Company contributes to the appropriate authorities its share of Members Provident Fund as per the Employees Provident Fund Act, 1952, is recognized as expense in the Statement of Profit and Loss.

Gratuity

Company has taken a Master Policy with the Life Insurance Corporation of India to cover its liability towards employees' gratuity. The yearly contribution amount paid to LIC is recognized as expense in the Statement of Profit and Loss.

Compensated Absences

The employees are entitled to accumulate leave subject to certain limits, for encashment on superannuation, the ascertained liability as at the year end is recognised as expense in the statement of Profit and Loss.

9. REVENUE RECOGNITION

Revenue from Sale of Goods is recognised when a promise in a customer contract (performance obligation) has been satisfied by transferring control over the promised goods to the customer. Control is usually transferred upon shipment, delivery to, upon receipt of goods by the customer, in accordance with the delivery and acceptance terms agreed with the customers. The amount of revenue to be recognised is based on the consideration expected to be received in exchange for goods and any taxes or duties collected on behalf of the Government which are levied on sales such as Good and Service Tax etc. where applicable.
Othe Income arising incidental to the sale of goods is recognised when such income is accrued/received arising related to the transactions carried by the company.

Interest Income

Interest income is recognized when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the deposits and the expected interest rate settled with the Bank.

10. TAXES ON INCOME

Current Tax: Current Tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any related to Income Taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.
Current tax assets and liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis.
Deferred tax is recognised on temporary differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax rates used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences.
Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.
Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on the tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

11. PROVISIONS. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision is made in the books of account where there is a present obligation as a result of past event that probably requires an outflow of resources and reasonable estimate can be made.
A disclosure for contingent liability is made when there is a possible obligation or present obligation that arises from past event and the outflow of resources embedding economic benefit is not probable.
Contingent Asset is not recognised in financial statements since this may result in recognition of Income that may never be realised. However when the realisation of income is virtually certain then the related asset is not a Contingent Asset and is recognised.
Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet Date.

12. FINANCIAL INSTRUMENTS

Initially Financial Assets and Financial Liabilities are recognised at transaction cost directly attributable to their acquisition.

Financial Assets

Financial assets comprises of Trade Receivable at their transaction price, if they do not contain a significant financing component.

The company de-recognises a financial asset only when the contractual rights to the cash flows from the financial asset expires or it transfers the financial assets and transfer qualifies for de-recognition.

Financial Liabilities

Financial liabilities of the nature of trade and other payable maturing within one year from the balance sheet date, carrying amount is considered as fair value, as it approximates fair value due to the short term maturity of these liabilities.

A financial liability is de-recognised when the obligation is discharged, cancelled or expires.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amounts are presented in the financial statements, if there is a currently legal enforceable right to offset the recognized amount and the company intends to settle or realize on net basis.

13. LEASES

The company holds a Land, where the factory is situated, which is owned by the Government of Andra Pradesh and leased to the company for use for industrial purpose only.

14. CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents includes 'Cash on Hand, Demand deposits with banks, Other short term highly liquid investments with original maturities of 3 months or less that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

15. EARNINGS PER SHARE (EPS)

Earnings Per Share (EPS) is computed by diving net profit attributable to the equity share holders by the weighted average number of equity shares outstanding during the year.

16. STATEMENT OF CASH FLOWS

Cash flows are reported using indirect method, whereby net profits before tax is adjusted for the effects of transactions of a non cash nature and any deferrals or accruals of past or future cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from regular revenue generating (operating activities) investing and financing activities of the company are segregated.

COROMANDEL AGRO PRODUCTS AND OILS LIMITED

Registered Office & Factory : JANDRAPET - 523165, CHIRALA, Andhra Pradesh, India.

CIN: L15143AP1975PLC120139

2.1 PROPERTY PLANT AND EQUIPMENT

(Rupees in Lakhs)

	Land											
DESCRIPTION	Land & Site Development - Lease hold - jandrapet	Land & Site Development - Lease hold land - Gamesa-WTG	Land- Freehold-Capol guntur & Vodarevu	Building	Plant & Machinery	Wind Tubine Generators	Electrical Equiments	Furniture & Fixture	Laboratory Equipment	Vehicles	Computers	**TOTAL**
GROSS BLOCK												
As At 31.03.2024	10.93	16.25	33.56	151.56	450.23	286.78	0.01	4.97	12.02	27.24	9.22	1,002.76
Additions/Adj During the year	-	-	-	-	-	-	-	1.04	-	2.86	0.34	4.24
Adj/Disposals During the year	-	-	-	-	-	-	-	-	-	0.98	-	0.98
As At 31.03.2025	10.93	16.25	33.56	151.56	450.23	286.78	0.01	6.01	12.02	29.13	9.56	1,006.03
Additions/Adj During the year	-	-	-	-	-	-	-	1.33	-	-	0.38	1.71
Adj/Disposals During the year	-	-	-	-	-	-	-	-	-	1.57	-	1.57
As At 31.03.2026	**10.93**	**16.25**	**33.56**	**151.56**	**450.23**	**286.78**	**0.01**	**7.34**	**12.02**	**27.56**	**9.94**	**1,006.18**
DEPRECIATION												
As At 31.03.2024	1.31	9.06	-	106.36	284.18	79.98	-	1.00	2.65	16.81	6.39	507.74
Depreciation for the year	0.20	1.20	-	3.15	17.81	20.33	-	0.52	0.76	2.15	1.14	47.25
Deductions	-	-	-	-	-	-	-	-	-	0.93	-	0.93
As At 31.03.2025	1.51	10.26	-	109.51	301.99	100.30	-	1.52	3.41	18.04	7.53	554.06
Depreciation for the year	0.20	1.20	-	3.15	17.81	20.33	-	0.62	0.76	1.43	0.80	46.30
Deductions	-	-	-	-	-	-	-	-	-	1.52	-	1.52
As At 31.03.2026	**1.71**	**11.46**	**-**	**112.66**	**319.80**	**120.63**	**-**	**2.14**	**4.17**	**17.95**	**8.33**	**598.84**
NET BLOCK												
As At 31.03.2025	9.42	6.00	33.56	42.05	148.24	186.47	0.01	4.50	8.61	11.09	2.03	451.97
As At 31.03.2026	**9.22**	**4.80**	**33.56**	**38.90**	**130.43**	**166.14**	**0.01**	**5.21**	**7.85**	**9.62**	**1.61**	**407.33**

COROMANDEL AGRO PRODUCTS AND OILS LIMITED

Registered Office & Factory : JANDRAPET - 523165, CHIRALA, Andhra Pradesh, India.

CIN: L15143AP1975PLC120139

(Rupees in lakhs)

Particulars		As at 31st March, 2026	As at 31st March, 2025
Note 2.2			
Non Current Investments			
Post office savings certificate		**0.01**	0.01
(Deposited with District Supply Office)			
	Total	**0.01**	0.01
Note 2.3			
Other Non current Assets			
Security Deposits (unsecured , considered good)		**108.80**	111.60
	Total	**108.80**	111.60
Note 2.4			
Inventories			
a) Raw materials		**-**	305.76
b) Finished Goods		**2,862.82**	2,343.27
c) Stores and Spares Consumables		**150.17**	134.11
d) Loose Tools		**6.58**	6.36
	Total	**3,019.57**	2,789.50
Note 2.5			
Trade Receivables			
Unsecured		**1,519.60**	987.62
	Total	**1,519.60**	987.62
Note 2.6			
Cash and Cash equivalents			
Cash on hand		**0.31**	0.80
Balances with scheduled banks			
- In current accounts		**11.89**	12.01
	Total	**12.20**	12.81
Note 2.7			
Other Bank Balances			
Earmarked Balances with Banks (unpaid/unclaimed)		**2.92**	1.78
	Total	**2.92**	1.78
Note 2.8			
Current Tax Asset (Net)			
Advance tax		**110.00**	-
TDS receivable		**10.28**	-
Less: Provision for current tax for the year		**(111.27)**	-
	Total	**9.01**	-
Note 2.9			
Other Current Assets			
(Unsecured considered good)			
Advances to Suppliers		**6.32**	14.76
Prepaid Expenses		**15.62**	11.03
Taxes Recoverable		**122.90**	113.48
Advances to others		**10.40**	10.15
Others		**5.84**	6.87
	Total	**161.08**	156.29

COROMANDEL AGRO PRODUCTS AND OILS LIMITED

Registered Office & Factory : JANDRAPET - 523165, CHIRALA, Andhra Pradesh, India.

CIN: L15143AP1975PLC120139

Note : 2.10 Equity Share capital

(Rupees in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
SHARE CAPITAL		
Authorised		
Equity Shares: 14,00,000 of Rs.10/- par value per share	**140.00**	140.00
Preference Shares: 10,000 of Rs. 100/ each par value per share	**10.00**	10.00
	150.00	150.00
Issued		
Equity Shares: 8,90,000 of Rs.10/- par value per share	**89.00**	89.00
Subscribed and Paid-up		
Equity Shares : 7,90,000 of Rs.10/- par value per share	**79.00**	79.00
Total	**79.00**	79.00

Equity shareholders holding more than 5% shares.

Name	As at 31st March, 2026		As at 31st March, 2025	
	No. of Shares	**%**	No. of Shares	%
M/s. Maddi Lakshmaiah & Co., Ltd.	**1,53,763**	**19.46**	1,53,763	19.46
M/s. K.S.Subbaiah Pillai & Co., (India) Ltd.	**1,20,900**	**15.30**	1,20,900	15.30
Mr. Maddi Venkateswara Rao	**1,05,543**	**13.36**	1,05,543	13.36
VINSS Iindustries Private Limited	**1,00,000**	**12.66**	1,00,000	12.66
ICICI Bank Ltd.	**49,563**	**6.27**	49,563	6.27
Smt. Maddi Lalitha	**48,600**	**6.15**	48,600	6.15

Changes in Equity

There are no changes in the paid up Equity share capital as of beginning of the reporting period and closing of reporting period.

Rights, Preferences and Restrictions attached to Equity Shares:

The Company has equity shares having a par value of Rs. 10/- per share. Each holder of Equity Share is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees. The final dividend proposed by the Board of Directors is subject to the approval of the Share Holders at the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company after distribution of preferencial amount, in proportion of their share holding.

COROMANDEL AGRO PRODUCTS AND OILS LIMITED

Registered Office & Factory : JANDRAPET - 523165, CHIRALA, Andhra Pradesh, India.

CIN: L15143AP1975PLC120139

Shares held by the promoters at the end of the year - 31-03-2026

Promoter Name	No of Shares	% of total Shares	% Change during the year
Maddi Venkateswara Rao	**1,05,543**	**13.36**	-
Maddi Lalitha	**48,600**	**6.15**	-
Meda Soumya	**13,385**	**1.69**	-
Pydah Sanhitha	**11,335**	**1.43**	-
Maddi Venkateswara Rao Small HUF	**23,410**	**2.96**	-
Sub Total Promoters	**2,02,273**	**25.60**	
Promoter Group			
M/s. Maddi Lakshmaiah & Co., Pvt. Ltd.	**1,53,763**	**19.46**	-
M/s. K.S.Subbaiah Pillai & Co., (India) Pvt. Ltd.	**1,20,900**	**15.30**	-
VINSS Iindustries Private Limited	**1,00,000**	**12.66**	-
Sub Total Promoters Group	**3,74,663**	**47.43**	-
Grand Total	**5,76,936**	**73.03**	

Shares held by the promoters at the end of the year - 31-03-2025

Promoter Name	No of Shares	% of total Shares	% Change during the year
Maddi Venkateswara Rao	1,05,543	13.36	-
Maddi Lalitha	48,600	6.15	-
Meda Soumya	13,385	1.69	-
Pydah Sanhitha	11,335	1.43	-
Maddi Venkateswara Rao Small HUF	23,410	2.96	-
Sub Total Promoters	2,02,273	25.60	
Promoter Group			
M/s. Maddi Lakshmaiah & Co., Pvt. Ltd.	1,53,763	19.46	-
M/s. K.S.Subbaiah Pillai & Co., (India) Pvt. Ltd.	1,20,900	15.30	-
VINSS Iindustries Private Limited	1,00,000	12.66	-
Sub Total Promoters Group	3,74,663	47.43	-
Grand Total	5,76,936	73.03	

In the last 5 years, the Company has not :

– allotted any shares as fully paid up pursuant to contract(s) without payment being received in Cash

– allotted any bonus shares,

– bought back its shares.

PROPOSED DIVIDEND ON EQUITY SHARES

Particulars	2025-26	2024-25
Final Dividend	11.85	15.80
Total	11.85	15.80

COROMANDEL AGRO PRODUCTS AND OILS LIMITED
Registered Office & Factory : JANDRAPET - 523165, CHIRALA, Andhra Pradesh, India.
CIN: L15143AP1975PLC120139

(Rupees in lakhs)

Particulars		As at 31st March, 2026	As at 31st March, 2025
Note 2.11			
Deferred Tax			
(a) Deferred Tax			
Deferred Tax laibilities/(Asset)			
- On Property, Plant & Equipment		65.47	74.57
- On Provision for leave encashment		(0.61)	(0.63)
	Total	64.86	73.93
(b) Income Tax recognised in Profit & loss			
Current Tax		111.27	127.80
Deferred Tax		(9.08)	(5.58)
Income Tax of Earlier Years		2.89	(17.21)
	Total	105.08	105.01
Note 2.12			
Borrowings			
Loans repayable on demand (secured)			
- from banks		1,594.74	1,216.74
Loan from bank is advanced by Canara Bank, secured by Hypothecation of Raw Materials, Consumable Stores, Finished Goods, Book Debts and are also secured by a first charge on the fixed assets except land and other assets of the Company related to windmill project. It is further secured by personal guarantee of Sri M. Venkateswara Rao, Director in his individual capacity.			
Current maturity of Long term Liability		-	-
	Total	1,594.74	1,216.74
Note 2.13			
Trade Payables			
(A) total outstanding dues of micro and small enterprises;		-	-
(B) total outstanding dues of creditors other than micro and small enterprises.		-	10.89
	Total	-	10.89
Note 2.14			
Other Financial Liabilities			
Unpaid/unclaimed Dividend		2.92	1.78
Employee Benefits Payable		10.82	9.31
	Total	13.74	11.10
Note 2.15			
Other Current Liabilities			
Advances received from customers		85.82	23.03
Provision for Leave Encashment		2.43	2.43
Other Payables		276.71	221.68
Statutory Dues Payable		8.16	7.51
Short Term Provision		80.13	82.84
Proposed Dividend		-	15.80
	Total	453.25	353.30
Note 2.16			
Current Tax Asset (Net)			
Advance tax		-	72.50
TDS receivable		-	13.29
Less: Provision for current tax for the year		-	(127.80)
	Total	-	(42.01)

COROMANDEL AGRO PRODUCTS AND OILS LIMITED
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(Rupees in lakhs)

Particulars		For the year ended 31st March, 2026	For the year ended 31st March, 2025
Note 2.17			
Revenue from Operations			
Revenue from sale of Products		**10,627.39**	15,909.26
Other Operative Revenue - Export Incentive		**5.45**	4.40
	Total	**10,632.84**	15,913.66
Note 2.18			
Other Income			
a) Interest on Bank Deposit		**40.07**	15.01
b) Insurance Claims		**0.72**	1.69
c) Foreign Exchange Fluctuations		**1.03**	2.76
d) Rental Income		**0.54**	0.14
e) Profit on sale of Property, Plant & Equipment		**0.11**	0.16
f) Contract Settlements		**-**	0.35
g) Paisa Round Off		**0.02**	-
h) Interest - Others		**5.23**	-
i) Cash Discount on Purchases		**63.47**	91.15
	Total	**111.19**	111.26
Note 2.19			
Cost of materials Consumed			
Opening Stock		**305.76**	493.29
Add: Purchases		**9,277.11**	13,826.96
		9,582.87	14,320.25
Less: Closing Stock		**-**	305.76
	Total	**9,582.87**	14,014.49
Note 2.20			
Changes in Inventories of Finished Goods			
Opening Stock		**2,343.27**	1,935.82
Closing Stock		**2,862.82**	2,343.27
	Total	**(519.55)**	(407.45)
Note 2.21			
Employees Benefits Expense			
Salaries, wages and Bonus (including Overtime, Exgratia and Gratuity)		**157.40**	181.43
Managerial Remuneration		**18.00**	18.00
Directors' Sitting Fees		**1.60**	1.36
Contribution to provident funds & ESI		**17.44**	17.54
Workmen and staff welfare expenses		**6.77**	11.51
	Total	**201.21**	229.83
Note 2.22			
Finance Costs			
(a) Interest expenses :			
(i) Interest on Secured working capital loan		**31.72**	94.07
(iii) Interest on term loan		**-**	1.34
	Total	**31.72**	95.41

COROMANDEL AGRO PRODUCTS AND OILS LIMITED
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(Rupees in lakhs)

Particulars	For the year ended 31st March, 2026	31st March, 2025
Note 2.23		
Depreciation and Amortisation Expenses		
Depreciation and Amortisation Expenses for the year		
OILS	**24.77**	25.72
WTG	**21.53**	21.53
Total	**46.30**	47.25
Note 2.24 Other Expenses		
Manufacturing Expenses		
Power and Diesel Consumed	**276.20**	365.86
Rice Husk Consumed	**40.50**	77.34
Stores and Spares Consumed	**179.90**	376.64
Material Handling Charges	**4.83**	8.82
Repairs and Maintenance		
Machinery	**86.35**	95.78
Wind Turbine Generators	**19.85**	22.18
Building	**0.62**	0.14
Administrative Expenses		
Advertisement Expenses	**1.00**	1.09
Rent	**0.60**	1.41
Insurance	**22.64**	19.11
Travelling	**4.61**	5.95
Rates and Taxes	**9.80**	13.50
Printing and Stationery	**0.70**	1.45
Legal & Professional Charges	**13.99**	7.60
Bank Charges	**11.50**	2.25
Loose Tools written off	**0.45**	0.46
Telephone and Postage Expenses	**2.13**	1.92
Subscription and Periodicals	**0.70**	1.05
Office Expenses	**4.10**	4.16
Vehicle Maintenance	**5.51**	6.81
Waste Traetment and Disposal Expenses	**0.95**	0.66
Security Expenses	**12.48**	11.52
Other Expenses	**1.06**	1.09
Auditor's Remuneration		
Audit Fee	**4.00**	4.00
Sales Expenses		
Carriage Outwards	**243.18**	467.90
Export Expenses	**13.23**	36.58
Other Sales Expenses	**25.22**	28.63
Total	**986.09**	1,563.90

Notes forming part of the Financial Statements

2.25 EARNING PER SHARE

(Rupees in lakhs)

Particulars	**31st March 2026**	31st March 2025
Profit for the year after taxes for basic earning per share	**310.31**	376.48
Profit for the year for diluted earning per share	**310.31**	376.48
Weighted average number of Ordinary Equity Shares used in computing EPS		
Weighted average number of Ordinary Equity Shares of Rs. 10/- is for Basic Earning Per Share	**7.90**	7.90
Weighted average number of Ordinary Equity Shares of Rs. 10/- is for Diluted Earning Per Share	**7.90**	7.90
Basic earning per share (Rs.) (Face Value of Rs. 10 per share)	**39.28**	47.66
Diluted earning per share (Rs.) (Face Value of Rs. 10 per share)	**39.28**	47.66

2.26. FINANCIAL INSTRUMENTS

Capital Management

Company's capital management objectives are to :

- ensure the company's ability to continue as a going concern
- provide an adequate return to shareholders by pricing products and services commensurately with the level of risk

For the purposes of the Company's Capital Management, capital includes issued capital and all other equity reserves. Company manages its capital structure and makes adjustments in the light of changes in economic environment and the requirements of financial covenants.

(Rupees in lakhs)

Particulars	**As At**	
	31st March 2026	31st March 2025
Equity Share Capital	**79.00**	79.00
Other Equity Reserves	**3,034.93**	2,724.62
Total	**3,113.93**	2,803.62

Categories of Finanacial Assets and Financial Liabilities as at 31st March 2026

(Rupees in lakhs)

Particulars	**Amortised Cost**	**Fair Value through Profit or Loss**	**Fair Value through OCI**	**Total Carrying Value**	**Total Fair Value**
Current Assets					
Trade Receivables	-	-	-	**1,519.60**	-
Cash & Cash Equivalents	-	-	-	**12.20**	-
Other Bank balances	-	-	-	**2.92**	-
Total Financial Assets	**-**	**-**	**-**	**1,534.72**	**-**
Current Liabilities					
Trade Payables	-	-	-	**-**	-
Other Financial liabilities	-	-	-	**13.74**	-
Total Financial Liabilities	**-**	**-**	**-**	**13.74**	**-**

As at 31st March, 2025 (Rupees in lakhs)

Particulars	Amortised Cost	Fair Value through Profit	Fair Value through	Total Carrying Value	Total Fair Value
Current Assets					
Trade Receivables	-	-	-	987.62	-
Cash & Cash Equivalents	-	-	-	12.81	-
Other Bank balances	-	-	-	1.78	-
Total Financial Assets	-	-	-	1,002.21	-
Current Liabilities					
Trade Payables	-	-	-	10.89	-
Other Financial liabilities	-	-	-	11.10	-
Total Financial Liabilities	-	-	-	21.98	-

Financial Risk Management Framework

Company's activities expose it to financial risks viz credit risk and liquidity risk.

Credit Risk

Based on the overall credit worthiness of Receivables, coupled with their past track record, Company expects No / Minimum risk with regards to its outstanding receivables. Also, there is a mechanism in place to periodically track the outstanding amount and assess the same with regards to its realisation. Company expects all the receivables to be realised in full, and accordingly, no provision has been made in the books of account for doubtful receivables.

Liquidity risk

(i) Liquidity Risk management

The Company manages liquidity risk by maintaining adequate reserves, banking facilities and by continuously monitoring and forecasting actual cash flow and by matching the maturity profiles of financial assets and liabilities.

(ii) Maturities of Financial Liabilities

The following tables contains details of the Company's remaining contractual maturities for its non-derivative financial liabilites with agreed repayment periods. The amount disclosed in the tables have been drawn up based on the earliest date on which the Company can be required to pay. Financial Liabilities include Trade Payables, Capital Purchases, Unpaid / Unclaimed Dividends etc., which are in the normal course of business having maturity plan of less than one year and non interest bearing.

(Rupees in lakhs)

Particulars	Less than 1 Year	1-3 years	3 years to 5 years	5 years and above
31st March, 2026				
Long Term Borrowings	-	-	-	-
Short Term Borrowings	**1,594.74**	-	-	-
Trade Payables	-	-	-	-
Other Financial Liabilities	**13.74**	-	-	-
Total	**1,608.48**	-	-	-
31st March, 2025				
Long Term Borrowings	-	-	-	-
Short Term Borrowings	1,216.74	-	-	-
Trade Payables	10.89	-	-	-
Other Financial Liabilities	11.10	-	-	-
Total	1,238.73	-	-	-

As at 31st March, 2026, the Company had a working capital of Rs. 2,662.65 Lakhs Including cash and bank balance & bank deposits of Rs. 12.20 Lakhs

As at 31st March, 2025, the Company had a working capital of Rs. 2,313.98 Lakhs Including cash and bank balance & bank deposits of Rs. 12.81 Lakhs

(iii) Financial arrangements

The Company had access to the following undrawn borrowing facilities at the end of the reporting period :

(Rupees in lakhs)

Particulars	31st March 2026	31st March 2025
Secured Bank Overdraft facility		
- Expiring within one year	**905.26**	1,783.26
- Expiring beyond one year	**-**	-
Total	**905.26**	1,783.26

2.27 EMPLOYEE BENEFITS

Defined Contribution plan -Gratuity - as on

Particulars	31st March 2026	31st March 2025
Assumptions taken by the LIC		
Discount Rate	**7.25%**	7.25%
Salary Escalation	**7.00%**	7.00%

2.28 RELATED PARTY DISCLOSURES AS PER IND AS 24

Names of the Related Parties and nature of relationship (to the extent transactions have taken place during the year)

Nature of Relationship

i) Entities in which Directors have control or have significant influence

M/s. Maddi Lakshmaiah & Co., Pvt. Ltd.
M/s. K.S.Subbaiah Pillai & Co., (India) Pvt. Ltd.
VINSS Iindustries Private Limited

ii) Key Managerial Personnel (KMP) :

Sri. M. Sekhar -- Whole Time Director & CEO
Sri. K Satyanarayana -- Chief Financial Officer
Miss. Radha Rani Singhal -- Company Secretary

ii) Nonexecutive Directors and Independent Directors

Sri. M. Venkateswara Rao -- Nonexecutive Director
Smt.Vangala Bhargavi -- Independent Woman Director
Smt. Maddula Durga Sushma -- Independent Woman Director
Smt. Takkella Anitha Devi -- Independent Woman Director (wef 07-07-2025)

Related Party Transactions during the year (Rupees in lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
M/s. Maddi Lakshmaiah & Co., Pvt. Ltd.	**20.28**	26.22
Payments towards Freight Charges		
M/s. K.S.Subbaiah Pillai & Co., (India) Pvt. Ltd.	**22.95**	16.15
Payments towards Freight Charges		
Remuneration		
Sri. M. Sekhar	**18.00**	18.00
Sri K. Satyanarayana	**18.00**	18.00
Miss. Radha Rani Singhal	**3.36**	3.18
Sitting Fee		
Smt. R. Lakshmi Sarada (up to 19-03-2025)	**-**	0.34
Sri. L. Shyama Prasad (up to 19-03-2025)	**-**	0.34
Sri M. Ramesh (up to 18-09-2024)	**-**	0.08
Sri M. Venkateswara Rao	**0.40**	0.20
Smt.Vangala Bhargavi	**0.52**	0.04
Smt. Maddula Durga Sushma	**0.52**	0.04
Smt. Takkela Anitha Devi	**0.16**	-
Other Current Liabilities		
M/s. K.S.Subbaiah Pillai & Co., (India) Pvt. Ltd.	**0.04**	0.04
Remuneration Payable		
Sri. M. Sekhar	**1.40**	1.38
Sri K. Satyanarayana	**1.25**	1.20
Miss. Radha Rani Singhal	**0.28**	0.28

2.29 Contingent Liabilities and Commitments (To the extent not provided for) (Rupees in lakhs)

Particulars	As At	
	31st March 2026	31st March 2025
i) Contingent Liabilities		
a) Claims against the company not ackowledged as debts :		
Service Tax matters in dispute	**4.28**	4.28
Goods and Services Tax in dispute	**-**	3.89
b) Outstanding Bank Guarantees	**-**	-
ii) Commitments	**-**	-
a) Estimated amount of contracts remaining to be executed on capital account and not provided for		

2.30 While letters for confirmation of balance of Trade Payable and Trade Receivable have been sent, only few responded. Rest are subject to reconciliation.

2.31 Particulars of Managing Director's Remuneraton and other Payments

(Rupees in lakhs)

		Particulars	As at 31st March 2026	As at 31st March 2025
A		**Following amounts were paid to the Managing Director/Whole-time Director during the year :**		
		M.D. Remuneration:		
	1	Salary	-	-
	2	Employer's Contribution to Provident Fund & Superannuation Fund	-	-
			-	-
		Whole-time Director:		
	1	Salary	**18.00**	18.00
			18.00	18.00
		Computation of Net profit as per Companies Act, 2013 showing the calculation of remuneration payable to the Managing Director		
		Profit/ (Loss) as per Profit & Loss Account	**310.31**	376.48
		Add: Provision for Taxes	**105.08**	105.01
		Managerial Remuneration	**18.00**	18.00
		Profit in accordance with sec 198	**433.39**	499.49
		Remuneration payable in accordance with sec 197 @5% thereof	**21.67**	24.97
		However the remuneration paid is in accordance with and within the limits specified in Schedule V read with Section 197 of the Companies Act, 2013		
		Effective Capital as per Schedule V	**3,054.92**	2,744.61
		Eligible Remuneration as per Schedule V	**30.00**	30.00
		Salary paid/ payable to Managing Director	-	-
		Commission payable to Managing Director	-	-
		Salary paid/ payable to Whole-time Director	**18.00**	18.00
B		Travelling Expenses include paid to Managing Director NIL (Previous Year NIL) and paid to other Directors Rs.1.76/- Lakhs (Previous Year Rs.1.60/- Lakhs)		

2.32 RECONCILIATION OF EFFECTIVE TAX RATE

The major componets of Income-tax expense and the reconciliation of expected tax expense based on the domestic effective tax rate of the Company 25.30% (31-03-2025 : 21.81%) and the reported tax expense in the statement of profit or loss are as follows :

	As at 31st March 2026	As at 31st March 2025
Profit Before tax	**415.39**	481.49
Enacted tax rate applicable to the Company in India *	**25.17%**	25.17%
Tax using the Compnay's domestic tax rate	**104.55**	121.19
Tax effect of :		
Expense not deductible for tax purposes	-	1.39
Depreciation allowance not allowed under income tax	**26.82**	24.89
Tax pertaining to earlier years	**2.89**	**(17.21)**
Income-tax expense	**111.27**	127.80

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2.33 SEGMENT WISE INFORMATION

The company has identified two reportable segments viz. Seed Processing and Wind Turbine. Segments have been identified and reported taking into account the nature of products and services, the differing risks and returns and the internal business reporting system. The accounting policies adopted for segment reporting are in line with the accounting policies of the company.

(Rupees in lakhs)

Particulars	**For the Year ended 31.03.2026**			For the Year ended 31.03.2025		
	Seed Processing	**Wind Turbine Generators**	**Total**	Seed Processing	Wind Turbine Generators	Total
Revenue	**10,594.37**	**38.47**	**10,632.84**	15,874.47	34.78	15,909.26
Profit / Loss Before interest and Tax	**452.59**	**(5.48)**	**447.11**	587.09	(10.19)	576.90
Interest	**31.72**	**-**	**31.72**	95.41	-	95.41
Tax	**105.08**	**-**	**105.08**	105.01	-	105.01
Profit/ Loss after tax	**315.80**	**(5.48)**	**310.31**	386.67	(10.19)	376.48
Exceptional Items	**-**	**-**	**-**	-	-	-
Profit/ Loss after tax including Exceptional Items	**315.80**	**(5.48)**	**310.31**	386.67	(10.19)	376.48
Other Information:						
Assets	**5,069.58**	**170.94**	**5,240.52**	4,319.11	192.47	4,511.58
Liabilities	**2,126.59**	**-**	**2,126.59**	1,707.96	-	1,707.96
Capital Expenditure	**1.71**	**-**	**1.71**	4.24	-	4.24
Depreciation and Ammortisation	**24.77**	**21.53**	**46.30**	25.72	21.53	47.25

2.34 Particulars in respect of Revenue from Operations

(Rupees in lakhs)

Sl no	**Particulars**	**For the Year ended 31.03.2026**		For the Year ended 31.03.2025	
		Quantity (M.T.)	**Value**	Quantity (M.T.)	Value
1	Cotton Seed Oil	**3,500.560**	**4,583.17**	5,816.730	6,700.94
2	Cotton Seed Cake	**11,707.305**	**3,566.30**	24,038.173	6,241.22
3	Cotton Seed Hulls	**6,423.900**	**1,416.23**	9,846.720	1,928.81
4	Linters 1st Cut	**614.650**	**201.74**	1,094.140	360.72
5	Linters 2nd Cut	**771.550**	**251.24**	929.600	308.53
6	Cotton Seed Soap Stock	**1,300.090**	**262.31**	668.450	97.41
7	Cotton Seed Acid Oil	**109.010**	**35.19**	240.620	45.42
8	Cotton Seed Sludge Oil	**24.080**	**0.54**	119.970	3.86
9	Iron Scrap	**5.240**	**1.68**	5.950	2.00
10	Cotton Seed	**671.751**	**270.52**	578.225	185.57
11	W.T.G. Units		**38.47**		34.78
TOTAL*			**10,627.39**		15,909.26

* These items include export turnover of Rs.169.85/- Lakhs during the year (Rs.468.86/- Lakhs Previous Year)

2.35 Analysis of Raw material Consumed (Rupees in lakhs)

Sl No.	Particulars	For the Year ended 31.03.2026 Quantity (M.T.)	Value	For the Year ended 31.03.2025 Quantity (M.T.)	Value
1	Cotton Seed	**27,055.706**	**9,479.40**	45,710.411	13,930.41
2	Cotton Seed D.O.C.	**345.115**	**103.47**	-	-
3	Cotton Seed Exp. Washed Oil	-	-	30.195	37.29
4	Cotton Seed S.E. Crude Oil	-	-	44.500	46.79
	TOTAL		**9,582.87**		14,014.49

2.36 Value of imported and indigenous raw materials, components, stores and spares etc., consumed and percentage of each in total consumption (Rupees in lakhs)

SL No.	Particulars	For the Year ended 31.03.2026 %age	Value	For the Year ended 31.03.2025 %age	Value
1	Raw Materials				
	- Indigenous	**100**	**9,582.87**	100	14,014.49
	- Imported	-	-	-	-
2	Stores & Spares				
	- Imported	-	-	-	-
	- Indigenous	**100**	**179.90**	100	376.64
			9,762.77		14,391.13

2.37 Export Earnings in Foreign Currency

(Rupees in lakhs)

SL No.	Particulars	For the Year ended 31.03.2026 Value	For the Year ended 31.03.2025 Value
1	Export Turnover on FOB Basis	**169.40**	467.02
		169.40	467.02

2.38 Trade receivables Ageing Schedule 31-03-2026 **(Rupees in lakhs)**

Sl no	Particulars	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	more than 3 years	Total
(i)	Undisputed Trade receivables — considered good	**1,516.38**	**0.14**	**0.02**	**0.38**		**1,516.92**
(ii)	Undisputed Trade Receivables which have significant increase in credit risk.						
(iii)	Undisputed Trade Receivables credit impaired.						
(iv)	Disputed Trade Receivables considered good					***2.68**	**2.68**
(v)	Disputed Trade Receivables which have significant increase in credit risk.						
(vi)	Disputed Trade Receivables credit impaired.						

* Due from Government Party on which Legal Suit has been filed and pending with court.

Trade receivables Ageing Schedule 31-03-2025

(Rupees in lakhs)

Sl no	Particulars	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	more than 3 years	Total
(i)	Undisputed Trade receivables — considered good	968.10	0.29	0.91	0.04		969.35
(ii)	Undisputed Trade Receivables which have significant increase in credit risk.						
(iii)	Undisputed Trade Receivables credit impaired.						
(iv)	Disputed Trade Receivables considered good					*18.27	18.27
(v)	Disputed Trade Receivables which have significant increase in credit risk.						
(vi)	Disputed Trade Receivables credit impaired.						

* Due from Government Parties of which some are received in instalments and some are agreed and promised to pay.

2.39 Trade Payables Ageing schedule as at 31-03-2026

(Rupees in lakhs)

Sl no	Particulars	Outstanding for following periods from due date of payment				
		Less than one year	1-2 years	2-3 years	more than 3 years	Total
(i)	MSME					
(ii)	Others	-	-	-	-	-
(iii)	Disputed dues - MSME					
(iv)	Disputed Dues - Others					

Trade Payables aging schedule as at 31-03-2025

(Rupees in lakhs)

Sl no	Particulars	Outstanding for following periods from due date of payment				
		Less than one year	1-2 years	2-3 years	more than 3 years	Total
(i)	MSME					
(ii)	Others	10.89	-	-	-	10.89
(iii)	Disputed dues - MSME					
(iv)	Disputed Dues - Others					

2.40 DISCLOSURES REQUIRED UNDER SECTION 22 OF THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006 :

Micro, Small and Medium Enterprises have been identified by the Company on the basis of the information available. Total outstanding dues of Micro, Small and Medium Enterprises which are outstanding for more than the stipulated period are given below:

(Rupees in lakhs)

Particulars	For the Year ended 31.03.2026	For the Year ended 31.03.2025
(a) Dues remaining unpaid as at 31st March		
– Principal	-	-
– Interest on the above	-	-
(b) Interest paid in terms of Section 16 of the Act along with the amount of payment made to the supplier		
– Principal paid beyond the appointed date	-	-
– Interest paid in terms of Section 16 of the Act	-	-
(c) Amount of interest due and payable for the period of delay in payments made beyond the appointed	-	-
(d) Further interest due and payable even in succeeding year, until such date when the interest due as	-	-
(e) Amount of interest accrued and remaining unpaid as at 31st March.	-	-

Additional Regulatory Information

2.41 All the title deeds of the Immovable property are in the name of the Company.

2.42 The Company has not revalued any of the property plant and equipment.

2.43 The Company has not granted any Loans or advances in the nature of loans to promoters, Directors, KMPs and the related parties either severally or jointly with any other person that are repayable on demand or with out specifying any terms or period of repayment.

2.44 During the year or in earlier year the company has not undertaken any Capital works which are in progress. There are any Intangible assets which are under development.

2.45 There are no proceedings initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

2.46 The Company has borrowings from Banks on the basis of security of Current Assets. Quarterly returns/statements of current assets filed by the Company with the Bank are in agreement in respect of stock of raw-material and finished goods. In respect of Trade Receivables and Trade Payables variance in the following quarters are noticed.

Quarter Ending	Description	Amount as per books	Amount as per bank statement	Variance	Remarks
30-Sep-25	Trade Receivable	74,90,832.52	73,03,632.00	1,87,200.52	Credit Note Issued Subscequently
31-Dec-25	Trade Receivable	5,64,79,342.24	8,81,93,592.00	(3,17,14,249.76)	Rs. 3,11,42,689.00 Advance Payment made to supplier included in Trade Receivables & Rs. 5,71,562.60 delay booked in Sales A/c.
30-Sep-25	Trade Payables	1,35,392.03	-	1,35,392.03	Credit Note Received Subsequently
31-Dec-25	Trade Payables	23,61,362.14	23,61,353.00	9.14	Subsequent accounting adjuestment

2.47 The Company has not been declared as wilful defaulter by any bank or financial institution or other lender.

2.48 During the year the Company does not have any transactions with companies struck off under section 248 of Companies Act,2013 or section 560 of the Companies Act,1956.

2.49 There are no charges pending for registration with the Registrar of companies beyond the statutory period. In respect of satisfaction of charges there are a few charges pending for registrations beyond statutory period.

2.50 The Company has no subsidiaries, hence violation of provisions of clause (87) of Section 2 of the Act read with Companies (Restriction on number of layers) Rules,2017 does not arise.

2.51 The Company has not applied for any approved scheme or arrangements in terms of sections 230 to 237 of the Companies Act, 2013.

2.52
a)The company has neither advanced or loaned or invested funds (either borrowed funds or any other sources or kind of funds) to any other person(s), entities including foreign entities nor received any fund from any person including foreign entities with the understanding that the intermediary shall
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
b) The company has not received any fund from any persons or entities including foreign entity (funding party) with the understanding (whether recorded in writing or otherwise) that the company shall
(i) directly or indirectly lend or invest in other persons or entities identified in any manner what so ever by or on behalf of the funding party (ultimate beneficiaries) or to provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

2.53 The company has not traded or invested in crypto currency or virtual currency during the current year and previous year

2.54 Ratios

Particulars	**Numerator**	**Denominator**	**Unit**	**As at 31-03-2026**	As at 31-03-2025	**Variance**	**Reasons for Variance**
(a) Current ratio	Current Assets	Current Liabilities	Number of times	**2.29**	2.42	-5%	
(b) Debt Equity ratio	Current + Non-current borrowings	Total equity	Number of times	**0.51**	0.43	19%	
(c) Debt Service Coverage Ratio	Net profit after tax + interest + depreciation and amortization +/- Loss or gain on sale of property, plant & equipment	Interest + Lease interest payments + Current lease liabilities + Current borrowings	Interest + Term borrowings	**-**	-	0%	Term Loan repaid fully
(d) Return on Equity Ratio	Net profits after taxes	Average shareholder's equity	%	**9.97**	13.43	-26%	Lower net profit after tax, resulting from decreased sales during the period
(e) Inventory turnover ratio	Cost of goods sold	Average Inventory	Number of times	**3.66**	5.82	-37%	Strategic holding of finished goods to capitalize on better future market prices
(f) Trade Receivables turnover ratio	Net Sales	Average Trade Receivables	Number of times	**8.48**	18.48	-54%	Decline in turnover coupled with an increase in average trade receivables
(g) Trade payables turnover ratio	Purchases	Average Trade Payable	Number of times	**1,704.42**	701.91	143%	Timely repayment of trade payables and higher purchase volumes relative to average payables
(h) Net capital turnover ratio	Net Sales	Current Assets - Current Liabilities	Number of times	**4.27**	7.52	-43%	Resulting from lower net sales and a reduction in current liabilities
(i) Net profit ratio	Net profits after taxes	Net Sales	%	**2.92**	2.37	23%	
(j) Return on Capital employed	Earning before interest and taxes	Total equity - Intangible Assets + Non current borrowing + Current borrowings + Deferred tax liabilities	%	**0.12**	0.06	100%	Due to an increase in profit before interest and tax (EBIT)
(k) Return on investment	Income generated from invested funds	Average invested funds in treasury investments	%	**0.00**	0.00	0%	

COROMANDEL AGRO PRODUCTS AND OILS LIMITED
Registered Office & Factory : JANDRAPET - 523165, CHIRALA, Andhra Pradesh, India.
CIN: L15143AP1975PLC120139

2.54 The company does not have any income which is not recorded in the books of accounts that has been surrendered or disclosed as income in any of the tax assessments under the Income Tax Act,1961.

As per our report of even date

for NATARAJA IYER & CO.,
Chartered Accountants
ICAI FRN : 002413S

Sd/-
(E.SRIRANGANATH)
Partner
M.No : 013924

Place : **CHILAKALURIPET**
Date : May 28, 2026.

For and on behalf of the board

Sd/-
(MADDI VENKATESWARA RAO)
Chairman (Din No.00013393)

Sd/-
(MEADEM SEKHAR)
Whole Time Director & CEO (Din No. 02051004)

Sd/-
(KOTHURI SATYANARAYANA)
Chief Financial Officer

Sd/-
(RADHA RANI SINGHAL)
Company Secretary (M.No. A68523)

Place : **CHILAKALURIPET**
Date : May 28, 2026.

SHAREHOLDER INSTRUCTIONS FOR E-VOTING

E-Voting instructions

Pursuant to the Provisions of Section 108 of the Companies Act, 2013 and Rule 20 of Companies (Management and Administration) Rules, 2014, the Company is pleased to offer e-voting facility to the members to cast their votes electronically on all resolutions set forth in the Notice convening the 50th Annual General Meeting to be held on Saturday, 8th August, 2026, at 11.30 AM. The Company has engaged the services of Bigshare Serices Pvt. Ltd. to provide the E-Voting facility.

The instructions for shareholders voting electronically are as under :

The E-Voting Sequence Number and period of E-Voting are set out below :

EVSN (E-VOTING SEQUENCE NUMBER) : 1172

COMMENCEMENT OF E-VOTING : Wednesday, 5th August, 2026 at 09.00 A.M IST

END OF E-VOTING : Friday, 7th August, 2026 at 05.00 P.M IST

STEPS & INSTRUCTIONS FOR E-VOTING :

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

The e-voting period begins on **Wednesday, 5th August, 2026 at 09.00 A.M IST** and ends on **Friday, 7th August, 2026 at 05.00 P.M IST.** During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 1st **August, 2026** may cast their vote electronically. The e-voting module shall be disabled by Bigshare for e-voting thereafter.

i. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

ii. Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

   Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

   In order to increase the efficiency of the e-voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

iii. In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

SHAREHOLDER INSTRUCTIONS FOR E-VOTING

1. Pursuant to above said SEBI Circular**,** Login method for e-Voting **for Individual shareholders holding securities in Demat mode** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of **BIGSHARE** the e-Voting service provider and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. **BIGSHARE**, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress, and also able to directly access the system of all e-Voting Service Providers. Click on **BIGSHARE** and you will be re-directed to **i-Vote** website for casting your vote during the remote e-voting period.
Individual Shareholders holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name **BIGSHARE** and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name **BIGSHARE** and you will be redirected to **i-Vote** website for casting your vote during the remote e-Voting period.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

SHAREHOLDER INSTRUCTIONS FOR E-VOTING

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022-23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

2. **Login method for e-Voting for shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:**

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on "**LOGIN**" button under the '**INVESTOR LOGIN**' section to Login on E-Voting Platform.
- Please enter you '**USER ID'** (User id description is given below) and '**PASSWORD'** which is shared separately on you register email id.
    - Shareholders holding shares in **CDSL demat account should enter 16 Digit Beneficiary ID** as user id.
    - Shareholders holding shares in **NSDL demat account should enter 8 Character DP ID followed by 8 Digit Client ID** as user id.
    - Shareholders holding shares in **physical form should enter Event No + Folio Number** registered with the Company as user id.

  Note *If you have not received any user id or password please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).*

- Click on **I AM NOT A ROBOT (CAPTCHA)** option and login.

  NOTE: If Shareholders are holding shares in demat form and have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on '**LOGIN**' under '**INVESTOR LOGIN**' tab and then Click on '**Forgot your password**?
- Enter "**User ID"** and "**Registered email ID**" Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on '**Reset**'.
  (In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address).

  Voting method for shareholders on i-Vote E-voting portal:

- After successful login, **Bigshare E-voting system** page will appear.
- Click on "**VIEW EVENT DETAILS (CURRENT)**" under '**EVENTS**' option on investor portal.
- Select event for which you are desire to vote under the dropdown option.
- Click on **"VOTE NOW"** option which is appearing on the right hand side top corner of the page.
- Cast your vote by selecting an appropriate option "**IN FAVOUR**", "**NOT IN FAVOUR**" or "**ABSTAIN**" and click on "**SUBMIT VOTE**". A confirmation box will be displayed. Click "**OK**" to confirm, else "**CANCEL**" to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.
- Shareholder can "**CHANGE PASSWORD**" or "**VIEW/UPDATE PROFILE**" under "**PROFILE**" option on investor portal.

SHAREHOLDER INSTRUCTIONS FOR E-VOTING

3. <u>Custodian registration process for i-Vote E-Voting Website:</u>

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on "**REGISTER**" under "**CUSTODIAN LOGIN**", to register yourself on Bigshare i-Vote e-Voting Platform.
- Enter all required details and submit.
- After Successful registration, message will be displayed with **"User id and password will be sent via email on your registered email id"**.
  NOTE: If Custodian have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.
- If you have forgotten the password: Click on '**LOGIN**' under '**CUSTODIAN LOGIN**' tab and further Click on '**Forgot your password**?
- Enter "**User ID"** and "**Registered email ID**" Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on '**RESET**.
  (In case a custodian is having valid email address, Password will be sent to his / her registered e-mail address).

<u>Voting method for Custodian on i-Vote E-voting portal:</u>

- After successful login, **Bigshare E-voting system** page will appear.

<u>Investor Mapping:</u>

- First you need to map the investor with your user ID under "**DOCUMENTS**" option on custodian portal.
  - Click on "**DOCUMENT TYPE**" dropdown option and select document type power of attorney (POA).
  - Click on upload document "**CHOOSE FILE**" and upload power of attorney (POA) or board resolution for respective investor and click on "**UPLOAD**".
    Note: The power of attorney (POA) or board resolution has to be named as the "**InvestorID.pdf**" (Mention Demat account number as Investor ID.)
  - Your investor is now mapped and you can check the file status on display.

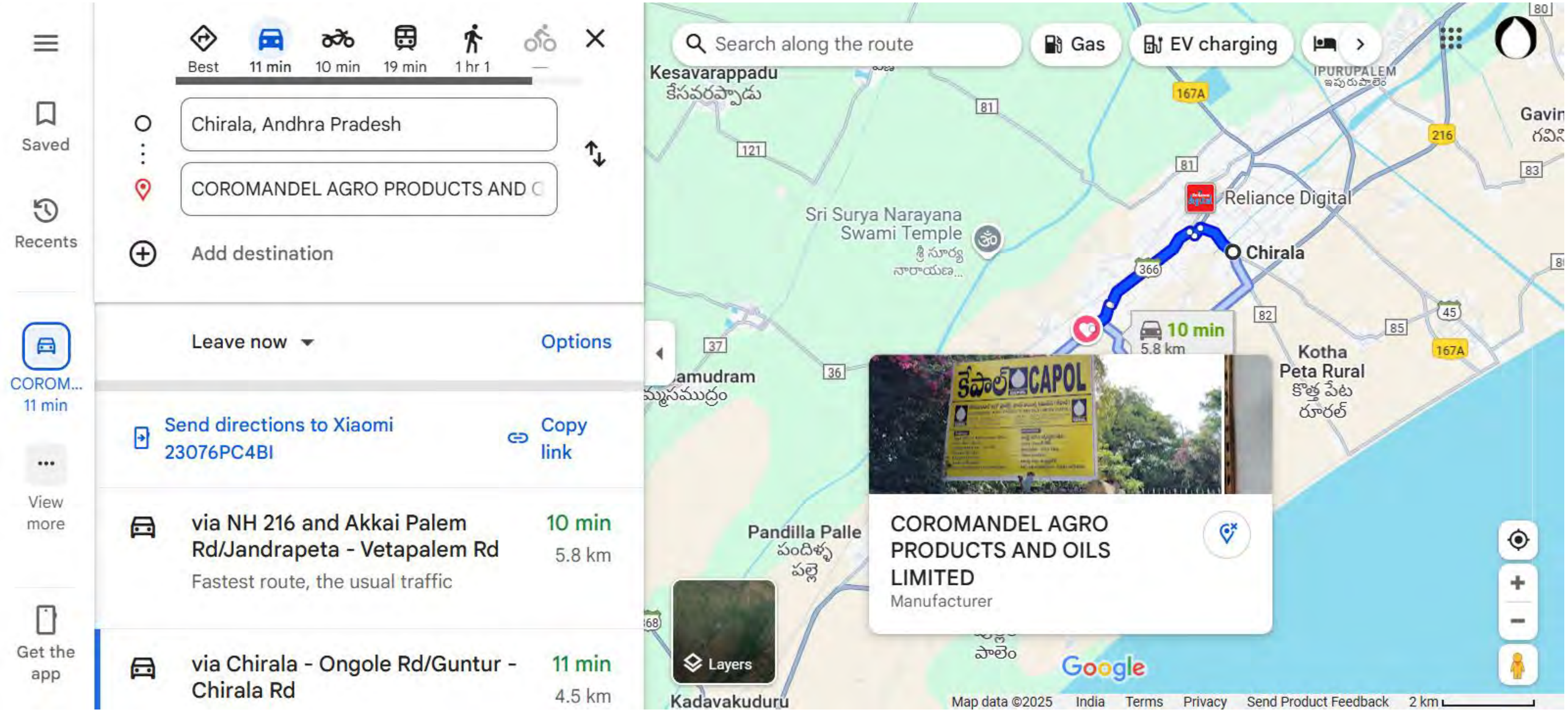
<u>Investor vote File Upload:</u>

- To cast your vote select "**VOTE FILE UPLOAD**" option from left hand side menu on custodian portal.
- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on "**UPLOAD**". Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).
- Custodian can "**CHANGE PASSWORD**" or "**VIEW/UPDATE PROFILE**" under "**PROFILE**" option on custodian portal.

<u>Helpdesk for queries regarding e-voting:</u>

Login type	Helpdesk details
Shareholder's other than individual shareholders holding shares in Demat mode & Physical mode.	In case shareholders/ investor have any queries regarding E-voting, you may refer the Frequently Asked Questions ('FAQs') and i-Vote e-Voting module available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 1800 22 54 22.

ROUTE MAP OF THE ANNUAL GENERAL MEETING VENUE



COROMANDEL AGRO PRODUCTS AND OILS LTD.,

CIN. No. L15143AP1975PLC120139
Regd. Office : Door No. 5/01, Main Road, JANDRAPET – 523165, Chirala Mandal, Bapatla Dist, A.P.
Mobile: 98499 86021, 9291463506, E-mail:capol@capol.in

PROXY FORM

(Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014)

Name of the Member(s) Registered Address		E-mail Id: Folio No/ Client ID : DP ID:	

I/We, being a member/members of the Company holding ………..shares here by appoint

1)…………… ………….of………..………….………...having email ID …..……………..or falling him
2)………………………..of……………………………..having email ID …..……………..or falling him
3)………………………..of……………………………..having email ID …..……………..or falling him

and whose signature(s) are appended below as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 50th ANNUAL GENERAL MEETING of the company to be held at CAPOL, 5/01, Main Road, Jandrapeta-523165, Chirala Mandal, Bapatla District, Andhra Pradesh on Saturday 8th August 2026 at 11:30 AM. and at any adjournment(s) thereof in respect of such resolutions as are indicated below.

	Ordinary Resolutions / Special Resolutions	For	Against
	Ordinary Business :		
1	To Consider and Adopt Audited Financial Statements, Reports of Board of Directors and Auditors thereon for the financial year ended 31.03.2026 (Ordinary Resolution)		
2	To appoint a Director in place of Mr. Meadem Sekhar (DIN- 02051004) who retires by rotation and being eligible, offers himself for re-appointment. (Ordinary Resolution)		
3	To declare a Final Dividend of Rs.1.50 per Equity Share of the face value of Rs. 10/- each (15%), of the Company for the financial year ended March 31, 2026. (Ordinary Resolution)		
	Special Business :		
4	Ratification of remuneration of the Cost Auditors for FY 2025-26. (Ordinary Resolution)		

Signed this……….day of…………2026

…………… ……………….
Signature of the Member Signature of the Proxy Holder.

Note: This form, in order to be effective should be duly stamped, completed, signed and deposited at the Registered Office of The Company not less than 48 hours before the commencement of the meeting.

---**cut along the dotted line**---

COROMANDEL AGRO PRODUCTS AND OILS LTD.,

CIN. No. L15143AP1975PLC120139
Regd. Office : Door No. 5/01, Main Road, JANDRAPET – 523165, Chirala Mandal, Bapatla Dist, A.P.
Mobile: 98499 86021, 9291463506, E-mail:capol@capol.in

ATTENDANCE SLIP

DP Id		Folio No.	
Client Id		No. of Shares	

NAME AND ADDRESS OF THE SHAREHOLDER :

I hereby record my presence at the 50th ANNUAL GENERAL MEETING of the Company held at CAPOL, 5/01, Main Road, Jandrapeta-523165, Chirala Mandal, Bapatla District, Andhra Pradesh on Saturday, 8th August 2026 at 11:30AM.

……………………………………………………… ………………………………..
Name of the member/Proxy (IN BLOCK LETTERS) Signature of the member/Proxy

Note: Please fill up this attendance slip and hand it over at the entrance of the meeting hall, Members are requested to bring their copies of the Annual Report to the meeting.