



COROMANDEL AGRO PRODUCTS AND OILS LIMITED.,

Factory and Admn. Office : JANDRAPET - 523 165, CHIRALA, A.P., INDIA

Phone : 9849986021, E-mail : capol@capol.in, Website : capol.in

CIN. No. L15143TG1975PLC001967

Dt: 15.10.2024

**The General Manager-Operations,
BSE LTD,
PJ Towers, Dalal Street,
Mumbai-400001**

Respected Sir,

**Ref:-Our SCRIP Name: CORAGRO
Our SCRIP Code : 507543**

Subject: Outcome of Board Meeting and submission of Un-Audited Financial Results for the quarter ended 30th September, 2024 under regulation 30 & 33 of the SEBI (LODR) Regulations, 2015.

We are pleased to inform you that the Board of Directors of the Company has, at its meeting held on October 15, 2024 which commenced at 11.30 AM and concluded on 05.25 p.m. inter alia, considered and approved the following item:

Un Audited Financial Results for the Quarter ended 30.09.2024:

The board considered and approved the Standalone Unaudited financial results for the quarter ended September 30, 2024, as per regulation 33, along with the Limited review report of the statutory auditor.

Please find enclosed herewith the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

- 1. Standalone Un Audited Financial results approved by the board for the quarter ended 30th September, 2024.**
- 2. Limited review Auditor's report on Financial results approved by the Board for the quarter ended 30th September, 2024.**

**Kindly take the above on record
Thanking you,**

Yours faithfully

For COROMANDEL AGRO PRODUCTS & OILS LTD.,

RADHA RANI

SINGHAL

(RADHA RANI SINGHAL)

Company Secretary & Compliance Officer

Member Ship No. A68523

Digitally signed by RADHA RANI SINGHAL
Date: 2024.10.15 17:29:40 +05'30'




COROMANDEL AGRO PRODUCTS AND OILS LIMITED
Factory and Admn. Office : JANDRAPET - 523 165, CHIRALA, A.P., INDIA.
Phone: 9849986021, 9291463506. E-mail : capol@capol.in, website : capol.in
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDING 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

Sl No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30/09/2024 Unaudited	30/06/2024 Unaudited	30/09/2023 Unaudited	30/09/2024 Unaudited	30/09/2023 Unaudited	31/03/2024 Audited
1	Income						
	a) Revenue from Operations	3,424.63	2,271.70	2,605.57	5,696.33	6,942.40	
	b) Other Income	3.55	0.70	8.29	4.25	14.11	
	Total Income	3,428.18	2,272.40	2,613.86	5,700.58	6,956.51	
2	Expenses						
	a) Cost of materials consumed	792.09	2,902.64	2,605.11	3,694.73	6,584.00	
	b) Purchases of stock-in-trade	-	-	-	-	-	
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2,099.73	(1,110.18)	(380.87)	989.55	(459.55)	
	d) Excise Duty	-	-	-	-	-	
	e) Employees benefits expenses	44.40	74.17	44.48	118.57	103.13	
	f) Depreciation and amortisation expenses	12.51	12.51	14.46	25.02	28.93	
	g) Finance Cost	22.35	14.37	11.20	36.72	17.91	
	h) Other Expenses	299.02	346.31	253.54	645.33	733.71	
	Total expenses	3,270.10	2,239.82	2,547.92	5,509.92	7,008.13	
3	Profit / (Loss) before Exceptional Items and tax (1-2)	158.08	32.58	65.94	190.66	(51.62)	
4	Exceptional Items	-	-	-	-	-	
5	Profit before tax (3+4)	158.08	32.58	65.94	190.66	(51.62)	
6	Tax Expenses						
	a) Current Tax	20.00	7.50	-	27.50	-	
	b) Deferred Tax (Assests) / Liability	-	-	-	-	(5.68)	
	Total Tax Expenses	20.00	7.50	-	27.50	-	
7	Net Profit for the Period (5-6)	138.08	25.08	65.94	163.16	(51.62)	
8	Other Comprehensive Income (OCI)						
	A. (i) Items that will be reclassified to Profit or Loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
	B. (i) Items that will not be reclassified to Profit or Loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	Total Other Comprehensive Income (Net of tax)	-	-	-	-	-	
9	Total Other Comprehensive Income for the period (7+8)	138.08	25.08	65.94	163.16	(51.62)	
10	Paid up Equity Share Capital (Face value: Rs.10/- per share)	79.00	79.00	79.00	79.00	79.00	
11	Earning Per Equity Share (EPS) (of Rs.10/- each) (not annualised)						
	Basic / Diluted EPS	17.48	3.17	8.35	20.65	(6.53)	
						16.47	

Place : CHILAKALURIPET
Date : October 15, 2024


(MEADEM SEKHAR)
Whole Time Director & C.E.O.
Din No.02051004

Regd. Office : 12B-Skylark Apartments, Bhasheerbagh, HYDERABAD - 500 029.


SEGMENT RESULTS FOR THE QUARTER ENDING 30th SEPTEMBER, 2024

Sl No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30/09/2024 Unaudited	30/06/2024 Unaudited	30/09/2023 Unaudited	30/09/2024 Unaudited	30/09/2023 Unaudited	31/03/2024 Audited
1	Segmentwise Revenue :						
	Seed Processing Division	3,412.28	2,263.80	2,597.87	5,676.08	6,931.51	18,314.19
	Wind Power Division	15.90	8.60	15.99	24.50	25.00	36.32
	Total	3,428.18	2,272.40	2,613.86	5,700.58	6,956.51	18,350.51
2	Segmentwise Results Profit : Before Tax and Finance Cost						
	Seed Processing Division	172.62	52.25	68.75	224.87	(36.35)	275.91
	Wind Power Division	7.81	(5.30)	8.39	2.51	2.64	(6.68)
	Total	180.43	46.95	77.14	227.38	(33.71)	269.23
	Less : Finance Cost	22.35	14.37	11.20	36.72	17.91	92.79
	Total Profit Before Tax	158.08	32.58	65.94	190.66	(51.62)	176.44
3	Capital Employed						
	Seed Processing Division	79.00	79.00	79.00	79.00	79.00	79.00
	Wind Power Division	-	-	-	-	-	-
	Total	79.00	79.00	79.00	79.00	79.00	79.00

Notes:

- The standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) Prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India (SEBI).
- The standalone financial results for the Quarter ended September 30, 2024 have been reviewed by the Audit Committee of the Board and approved by the Board of the Directors of the Company in its meeting held on 15th October, 2024. The above results for the Quarter ended September 30, 2024 have been reviewed by statutory Auditors of the Company in terms of regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Place : CHILAKALURIPET
Date : October 15, 2024


 (MEADEM SEKHAR)
 Whole Time Director & C.E.O.
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CIN. No. L15143TG1975PLC001967 :: GSTIN : 37AAACC7844H1ZJ

STANDALONE STATEMENT OF ASSETS AND LIABILITIES		Rupees in lakhs	
		As at 30/09/2024	As at 31/03/2024
I	ASSETS		
	Non-current assets		
	(a) Property, Plant and Equipment		
	(i) Seed Processing Division	267.08	281.02
	(ii) Wind Power Division	203.23	214.00
	(b) Financial Assets		
	(i) Investments	0.01	0.01
	(c) Deferred tax Asset (Net)	-	-
	(d) Other non-current assets	111.63	111.63
	Total Non-Current Assets	581.95	606.66
	Current assets		
	(a) Inventories	1,208.68	2,674.84
	(b) Financial Assets		
	(i) Trade receivables	520.53	733.39
	(ii) Cash and cash equivalents	826.92	11.77
	(iii) Bank balances other than above	1.26	1.26
	(c) Current Tax Assets (Net)	10.51	-
	(d) Other current assets	106.69	187.76
	Total Current Assets	2,674.59	3,609.03
	Total Assets	3,256.55	4,215.69
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	79.00	79.00
	(b) Other Equity (Refer SOCE)	2,554.60	2,363.94
	Total Equity	2,633.60	2,442.94
	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Deferred tax liabilities (Net)	79.51	79.51
	Total Non-Current Liabilities	79.51	79.51
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	1,212.21
	(ii) Trade payables	-	28.25
	(iii) Other financial liabilities	1.26	1.26
	(b) Other current liabilities	542.17	418.41
	(c) Current tax Liabilities (Net)	-	33.10
	Total Current Liabilities	543.43	1,693.24
	Total Equity and Liabilities	3,256.55	4,215.69

Place : CHILAKALURIPET

Date : October 15, 2024


(MEADEM SEKHAR)
Whole Time Director & C.E.O.
Din No.02051004

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STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rupees in Lakhs)

Particulars	30/09/2024	30/09/2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax for the year	190.66	(51.62)
Adjustments for :		
Depreciation and amortisation	25.02	28.93
Loss on sale of Asset	-	-
Interest Paid	-	-
Operating Profit Before Working Capital Changes	215.68	(22.69)
Movements in Working Capital:		
(Increase)/Decrease in Trade Receivables	212.87	317.95
(Increase)/Decrease in Inventories	1,466.16	(455.20)
(Increase)/Decrease in Other Current Assets	81.07	(48.38)
(Increase)/Decrease in Other Bank Balances	-	-
Increase/(Decrease) in Trade Payables	(28.25)	(306.30)
Increase/(Decrease) in Other Financial Liabilities	-	-
Increase/(Decrease) in Other Current Liabilities	123.76	(38.08)
Cash Generated from Operations	2,071.29	(552.69)
Income taxes paid (Net of refund)	(43.61)	(1.16)
Net Cash Generated from Operating Activities	2,027.68	(553.85)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(0.31)	(1.05)
Sale of Property, Plant and Equipment	-	-
(Increase)/Decrease in Deposits	-	-
Net Cash (used in) / Generated from Investing Activities	(0.31)	(1.05)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Long Term Borrowings - GECL Term Loan	-	(34.46)
Increase/(Decrease) in Short Term Borrowings	(1,212.21)	424.68
Repayment of Long Term Borrowings of related parties	-	-
Net Cash used in Financing Activities	(1,212.21)	390.22
Net Increase / (Decrease) in Cash and Cash Equivalents	815.15	(164.67)
Cash and Cash Equivalents at the beginning of the year	11.77	166.54
Cash and Cash Equivalents at the end of the year	826.92	1.87

Place : CHILAKALURIPET

Date : 15-10-2024


(MEADEM SEKHAR)
Whole Time Director & C.E.O.
Din No.02051004

Regd. Office : 12B-Skylark Apartments, Bhasheerbagh, HYDERABAD - 500 029.

Independent Auditors' Limited Review Report on the quarterly unaudited Standalone Financial Results of the Coromandel Agro Products and Oils Limited for the quarter and half year ended 30th September 2024 pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

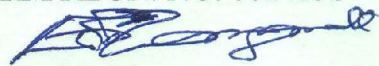
To
The Board of Directors of
Coromandel Agro Products and Oils Limited

1. We have reviewed the accompanying statement of Standalone Financial Results of Coromandel Agro Products and Oils Limited ('the Company') for the quarter and half year ended 30th September, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time (the listing Regulations).
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind As 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), as amended and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS34, prescribed under Section 133 of the Act, the SEBI Circulars, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with 'the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For NATARAJA IYER & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 002413S



PARTNER

Membership No. 013924

UDIN: 24013924BKFHLF3646

Hyderabad,
Date: 15.10.2024

