

INDEPENDENT AUDITOR'S REVIEW REPORT ON
REVIEW OF INTERIM FINANCIAL RESULTS

Review report to
The Board of Directors
Coromandel Agro Products and Oils Limited

We have reviewed the accompanying statement of unaudited financial results of Coromandel Agro Products and Oils Limited ("The Company") for the quarter and six months ended 30th September, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For NATARAJA IYER & CO.
CHARTERED ACCOUNTANTS



PLACE: HYDERABAD,
DATE : 13.11.2019

E.SRI RANGANATH
PARTNER
Membership No. 13924
UDIN 19013924AAAAGA7194





COROMANDEL AGRO PRODUCTS AND OILS LIMITED

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

Phone : 91-8594-222681

Fax : 8688262007, E-mail : capol@capol.in, website : capol.in

CIN. No. L15143TG1975PLC001967

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDING 30TH SEPTEMBER, 2019

(Rs. in Lakhs)

Sl No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30/09/2019 Unaudited	30/06/2019 Unaudited	30/09/2018 Unaudited	30/09/2019 Unaudited	30/09/2018 Unaudited	31/03/2019 Audited
1	Income						
	a) Revenue from Operations	858.70	1,501.65	1,282.32	2,360.35	2,958.87	9,888.45
	b) Other Income	0.79	0.36	0.07	1.15	4.41	18.46
	Total Income	859.49	1,502.01	1,282.39	2,361.50	2,963.27	9,906.91
2	Expenses						
	a) Cost of materials consumed	9.09	808.93	17.60	818.02	1,447.14	8,520.19
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	680.38	459.22	1,061.64	1,139.60	961.98	54.13
	d) Excise Duty	-	-	-	-	-	-
	e) Employees benefits expenses	31.35	34.08	34.40	65.43	73.24	152.99
	f) Depreciation and amortisation expenses	21.28	21.29	25.49	42.57	50.98	85.14
	g) Finance Cost	15.92	38.85	43.93	54.77	82.47	166.51
	h) Other Expenses	89.74	109.15	88.08	198.89	302.90	899.18
	Total expenses	847.76	1,471.52	1,271.14	2,319.28	2,918.72	9,878.14
3	Profit / (Loss) before Exceptional Items and tax (1-2)	11.73	30.49	11.24	42.22	44.55	28.76
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3+4)	11.73	30.49	11.24	42.22	44.55	28.76
6	Tax Expenses						
	a) Current Tax	-	-	-	-	-	5.53
	b) Deferred Tax (Assests) / Liability	-	-	-	-	-	(59.55)
	Total Tax Expenses	-	-	-	-	-	(54.02)
7	Net Profit for the Period (5-6)	11.73	30.49	11.24	42.22	44.55	82.78
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 Inome (Net of tax)	-	-	-	-	-	-
9	Total Other Comprehensive Inome for the period (7+8)	11.73	30.49	11.24	42.22	44.55	82.78
10	Paid up Equity Share Capital (Face value: Rs.10/- per share)	79.00	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	1.48	3.86	1.42	5.34	5.64	10.48

(MEADEM SEKHAR)

Whole Time Director & C.E.O.


Din No.02051004

SEGMENT RESULTS FOR THE QUARTER ENDING 30th SEPTEMBER, 2019

Sl No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30/09/2019 Unaudited	30/06/2019 Unaudited	30/09/2018 Unaudited	30/09/2019 Unaudited	30/09/2018 Unaudited	31/03/2019 Audited
1	Segmentwise Revenue :						
	Seed Processing Division	820.82	1,490.84	1,239.26	2,311.66	2,911.46	9,823.96
	Wind Power Division	38.67	11.17	43.13	49.84	51.81	82.95
	Total	859.49	1,502.01	1,282.39	2,361.50	2,963.27	9,906.91
2	Segmentwise Results Profit : Before Tax and Finance Cost						
	Seed Processing Division	17.29	73.34	44.39	90.63	117.19	230.57
	Wind Power Division	10.36	(4.00)	10.79	6.36	9.83	18.73
	Total	27.65	69.34	55.18	96.99	127.02	249.30
	Less : Finance Cost	15.92	38.85	43.93	54.77	82.47	166.51
	Total Profit Before Tax	11.73	30.49	11.24	42.22	44.55	82.78
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, 2019 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 13th November, 2019. The above results for the Quarter ended September 30, 2019 have been reviewed by statutory Auditors of the Company in terms of regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.


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



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STANDALONE/CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES		Rupees in lakhs	
		As at 30/09/2019	As at 31/03/2019
I	ASSETS		
	Non-current assets		
	(a) Property, Plant and Equipment	843.24	885.81
	(b) Financial Assets		
	(i) Investments	0.01	0.01
	(c) Other non-current assets	121.86	121.86
	Total Non-Current Assets	965.11	1,007.68
	(2) Current assets		
	(a) Inventories	568.62	1,785.02
	(b) Financial Assets		
	(i) Trade receivables	144.69	599.68
	(ii) Cash and cash equivalents	2.64	3.41
	(iii) Other Bank balances	401.09	0.63
	(iv) Other Financial Assets	18.49	67.88
	(c) Current Tax Assets (Net)	7.35	8.05
	(d) Other current assets	0.00	0.00
	Total Current Assets	1,142.88	2,464.67
	Total Assets	2,107.99	3,472.36
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	79.00	79.00
	(b) Other Equity (Refer SOCE)	1,066.34	1,024.13
	Total Equity	1,145.34	1,103.13
	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	352.12	336.92
	(b) Long Term Provisions	0.00	0.00
	(c) Deferred tax liabilities (Net)	49.37	49.37
	(d) Other Non-current liabilities	0.00	0.00
	Total Non-Current Liabilities	401.49	386.29
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	415.05	1,637.04
	(ii) Trade payables	28.19	183.83
	(iii) Other financial liabilities	1.42	1.42
	(b) Other current liabilities	116.50	160.65
	(c) Current tax Liabilities (Net)	0.00	0.00
	Total Current Liabilities	561.16	1,982.94
	TOTAL ASSETS	2,107.99	3,472.36

(MEADEM SEKHAR)

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