

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

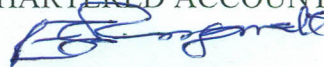
Review report to
The Board of Directors
Coromandel Agro Products and Oils Limited

We have reviewed the accompanying statement of unaudited financial results of Coromandel Agro Products and Oils Limited ("The Company") for the quarter and nine months ended 31st December, 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



E.SRI RANGANATH
PARTNER

Membership No. 13924

UDIN 20013924AAAAA7658

PLACE: HYDERABAD,
DATE : 12.02.2020





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 AND NINE MONTHS ENDED 31ST DECEMBER, 2019

(Rs. in Lakhs)

Sl No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2019 Unaudited	30/09/2019 Unaudited	31/12/2018 Unaudited	31/12/2019 Unaudited	31/12/2018 Unaudited	31/03/2019 Audited
1	Income						
	a) Revenue from Operations	2,407.13	858.70	2,506.27	4,767.48	5,465.13	9,888.45
	b) Other Income	1.01	0.79	0.40	2.16	4.81	18.46
	Total Income	2,408.14	859.49	2,506.67	4,769.64	5,469.94	9,906.91
2	Expenses						
	a) Cost of materials consumed	2,823.51	9.09	3,302.42	3,641.53	4,749.56	8,520.19
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(712.52)	680.38	(1,147.81)	427.08	(185.83)	54.13
	d) Excise Duty	-	-	-	-	-	-
	e) Employees benefits expenses	34.23	31.35	38.44	99.66	111.68	152.99
	f) Depreciation and amortisation expenses	21.29	21.28	25.49	63.86	76.48	85.14
	g) Finance Cost	15.39	15.92	24.29	70.16	106.76	166.51
	h) Other Expenses	213.11	89.74	249.41	412.00	552.31	899.18
	Total expenses	2,395.01	847.76	2,492.24	4,714.28	5,410.96	9,878.14
3	Profit / (Loss) before Exceptional Items and tax (1-2)	13.13	11.73	14.43	55.36	58.98	28.76
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3+4)	13.13	11.73	14.43	55.36	58.98	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)	13.13	11.73	14.43	55.36	58.98	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 Income (Net of tax)	-	-	-	-	-	-
9	Total Other Comprehensive Income for the period (7+8)	13.13	11.73	14.43	55.36	58.98	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	1.66	1.48	1.83	7.01	7.47	10.48


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

SEGMENT RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2019

SI No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2019 Unaudited	30/09/2019 Unaudited	31/12/2018 Unaudited	31/12/2019 Unaudited	31/12/2018 Unaudited	31/03/2019 Audited
1	Segmentwise Revenue :						
	Seed Processing Division	2,399.25	820.82	2,491.42	4,710.91	5,402.88	9823.96
	Wind Power Division	8.89	38.67	15.25	58.73	67.06	82.95
	Total	2,408.14	859.49	2,506.67	4,769.64	5,469.94	9,906.91
2	Segmentwise Results Profit / Loss						
	Seed Processing Division	30.30	17.29	33.13	120.94	150.33	230.57
	Wind Power Division	(1.78)	10.36	5.59	4.58	15.42	18.73
	Total	28.52	27.65	38.72	125.52	165.74	249.30
	Less : Finance Cost	15.39	15.92	24.29	70.16	106.76	166.51
	Total Profit After Tax	13.13	11.73	14.43	55.36	58.98	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 and Nine months ended December 31, 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 12th February, 2020. The above results for the quarter and nine months ended December 31, 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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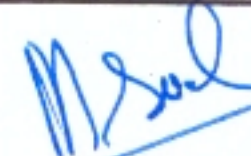
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CIN. No. L15143TG1975PLC001967 :: GSTIN : 37AAACC7844H1ZJ

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

		Rupees in lakhs	
		As at 31/12/2019	As at 31/03/2019
I	ASSETS		
	Non-current assets		
	(a) Property, Plant and Equipment	821.95	885.81
	(b) Financial Assets		
	(i) Investments	0.01	0.01
	(c) Other non-current assets	122.19	121.86
	Total Non-Current Assets	944.15	1,007.68
	(2) Current assets		
	(a) Inventories	1,500.49	1,785.02
	(b) Financial Assets		
	(i) Trade receivables	890.08	599.68
	(ii) Cash and cash equivalents	3.68	3.41
	(iii) Other Bank balances	3.35	0.63
	(iv) Other Financial Assets	127.92	67.88
	(c) Current Tax Assets (Net)	22.35	8.05
	(d) Other current assets	0.00	0.00
	Total Current Assets	2,547.87	2,464.67
	Total Assets	3,492.02	3,472.36
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	79.00	79.00
	(b) Other Equity (Refer SOCE)	1,079.49	1,024.13
	Total Equity	1,158.49	1,103.13
	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	359.76	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	409.13	386.29
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,050.78	1,637.04
	(ii) Trade payables	582.14	183.83
	(iii) Other financial liabilities	1.42	1.42
	(b) Other current liabilities	290.06	160.65
	(c) Current tax Liabilities (Net)	0.00	0.00
	Total Current Liabilities	1,924.40	1,982.94
	TOTAL ASSETS	3,492.02	3,472.36


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 Whole Time Director & C.E.O.
 Din No.02051004