



COROMANDEL AGRO PRODUCTS AND OILS LIMITED.,

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

Phone : 91-8594-222683,222681

Fax : 91-8688262007, E-mail : capol@capol.in, Website : capol.in

CIN. No. L15143TG1975PLC001967

Dt: 12.11.2020

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

Respected Sir,

Subject: Outcome of Board Meeting and submission of Un-Audited Financial Results for the quarter ended 30th September, 2020 under regulation 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 November 12, 2020 (i.e. today) which commenced at 11.30 AM inter alia, considered and approved the following item:

Un Audited Financial Results for the Quarter ended 30.09.2020:

The board considered and approved the Standalone Unaudited financial results for the quarter ended September 30, 2020, 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, 2020.
2. Limited review Auditor's report on Financial results approved by the board for the quarter ended 30th September, 2020.

Kindly take the above on record

Thanking you,

Yours faithfully

For COROMANDEL AGRO PRODUCTS & OILS LTD.,


(K.RAMYA)

Company Secretary & Compliance Officer
Membership No: A35455

Encl: As above



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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDING 30TH SEPTEMBER, 2020

(Rs. in Lakhs)

Sl No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30/09/2020 Unaudited	30/06/2020 Unaudited	30/09/2019 Unaudited	30/09/2020 Unaudited	30/09/2019 Unaudited	31/03/2020 Audited
1	Income						
	a) Revenue from Operations	562.08	1,230.49	858.70	1,792.57	2,360.35	9,820.75
	b) Other Income	0.13	2.55	0.79	2.68	1.15	16.98
	Total Income	562.21	1,233.04	859.49	1,795.25	2,361.50	9,837.74
2	Expenses						
	a) Cost of materials consumed	13.70	693.42	9.09	707.12	818.02	8,125.14
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	299.75	370.70	680.38	670.45	1,139.60	608.26
	d) Excise Duty	-	-	-	-	-	-
	e) Employees benefits expenses	48.11	27.69	31.35	75.80	65.43	139.68
	f) Depreciation and amortisation expenses	18.53	18.52	21.28	37.05	42.57	74.10
	g) Finance Cost	6.97	22.64	15.92	29.61	54.77	106.72
	h) Other Expenses	159.99	78.32	89.74	238.31	198.89	723.75
	Total expenses	547.05	1,211.29	847.76	1,758.34	2,319.28	9,777.65
3	Profit / (Loss) before Exceptional Items and tax (1-2)	15.16	21.75	11.73	36.91	42.22	60.09
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3+4)	15.16	21.75	11.73	36.91	42.22	60.09
6	Tax Expenses						
	a) Current Tax	-	-	-	-	-	9.37
	b) Deferred Tax (Assests) / Liability	-	-	-	-	-	12.57
	Total Tax Expenses	-	-	-	-	-	21.94
7	Net Profit for the Period (5-6)	15.16	21.75	11.73	36.91	42.22	38.15
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)	15.16	21.75	11.73	36.91	42.22	38.15
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	1.92	2.75	1.48	4.67	5.34	4.83

(MEADEM SEKHAR)

Whole Time Director & C.E.O.

Din No.02051004

SEGMENT RESULTS FOR THE QUARTER ENDING 30th SEPTEMBER, 2020

Sl No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30/09/2020 Unaudited	30/06/2020 Unaudited	30/09/2019 Unaudited	30/09/2020 Unaudited	30/09/2019 Unaudited	31/03/2020 Audited
1	Segmentwise Revenue :						
	Seed Processing Division	533.65	1,223.68	820.82	1,757.33	2,311.66	9,764.17
	Wind Power Division	28.56	9.36	38.67	37.92	49.84	73.56
	Total	562.21	1,233.04	859.49	1,795.25	2,361.50	9,837.74
2	Segmentwise Results Profit : Belore Tax and Finance Cost						
	Seed Processing Division	20.65	47.67	17.29	68.32	90.63	140.14
	Wind Power Division	1.48	(3.28)	10.36	(1.80)	6.36	4.73
	Total	22.13	44.39	27.65	66.52	96.99	144.87
	Less : Finance Cost	6.97	22.64	15.92	29.61	54.77	106.72
	Total Profit Before Tax	15.16	21.75	11.73	36.91	42.22	38.15
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 relevent 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, 2020 have been reviewed by the Audit Committee of the Board and approved by the Board of the Directors of the Company in it's meeting held on 12th November, 2020. The above results for the Quarter ended September 30, 2020 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 STATEMENT OF ASSETS AND LIABILITIES		Rupees in lakhs	
		As at 30/09/2020	As at 31/03/2020
I	ASSETS		
	Non-current assets		
	(a) Property, Plant and Equipment	775.30	812.35
	(b) Financial Assets		
	(i) Investments	0.01	0.01
	(c) Other non-current assets	121.66	122.20
	Total Non-Current Assets	896.97	934.56
	(2) Current assets		
	(a) Inventories	472.35	1,166.35
	(b) Financial Assets		
	(i) Trade receivables	173.34	550.97
	(ii) Cash and cash equivalents	2.13	2.26
	(iii) Other Bank balances	1.42	0.97
	(iv) Other Financial Assets	62.60	132.12
	(c) Current Tax Assets (Net)	13.71	13.71
	(d) Other current assets	0.00	0.00
	Total Current Assets	725.55	1,866.38
	Total Assets	1,622.52	2,800.93
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	79.00	79.00
	(b) Other Equity (Refer SOCE)	1,099.20	1,062.28
	Total Equity	1,178.20	1,141.28
	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	151.22	364.21
	(b) Long Term Provisions	0.00	0.00
	(c) Deferred tax liabilities (Net)	61.94	61.94
	(d) Other Non-current liabilities	0.00	0.00
	Total Non-Current Liabilities	213.16	426.15
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-43.38	835.01
	(ii) Trade payables	71.49	199.45
	(iii) Other financial liabilities	0.99	1.42
	(b) Other current liabilities	202.06	197.62
	(c) Current tax Liabilities (Net)	0.00	0.00
	Total Current Liabilities	231.16	1,233.51
	TOTAL ASSETS	1,622.52	2,800.93

(MEADEM SEKHAR)
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STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

(Rupees)

Particulars	30/09/2020	30/09/2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax for the year	36,91,729	42,20,705
Adjustments for :		
Depreciation and amortisation	37,04,877	42,57,167
Interest Paid	29,61,121	54,76,603
Operating Profit Before Working Capital Changes	1,03,57,727	1,39,54,475
Movements in Working Capital:		
(Increase)/Decrease in Trade Receivables	3,77,63,052	4,54,99,459
(Increase)/Decrease in Inventories	6,93,99,600	12,16,39,770
(Increase)/Decrease in Other Current Assets	69,51,960	49,38,445
Increase/(Decrease) in Trade Payables	(1,27,95,916)	(1,55,64,408)
Increase/(Decrease) in Other Financial Liabilities	(43,050)	-
Increase/(Decrease) in Short Term Borrowings	(8,78,39,207)	(12,21,98,087)
Increase/(Decrease) in Other Current Liabilities	4,44,567	(44,14,916)
Cash Generated from Operations	2,42,38,733	4,38,54,738
Income taxes paid (Net of refund)	(300.00)	70,020
Net Cash Generated from Operating Activities	2,42,38,433	4,39,24,758
B. CASH FLOWS FROM INVESTING ACTIVITIES		
(Increase)/Decrease in Deposits	53,772	-
Net Cash (used in) / Generated from Investing Activities	53,772	-
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	(2,12,99,185)	15,20,287
Interest and Finance Charges paid	(29,61,121)	(54,76,603)
Net Cash used in Financing Activities	(2,42,60,306)	(39,56,316)
Net Increase / (Decrease) in Cash and Cash Equivalents	31,899	3,99,68,442
Cash and Cash Equivalents at the beginning of the year	1,80,775	2,62,454
Cash and Cash Equivalents at the end of the year	2,12,674	4,02,30,896

Place : CHILAKALURIPET

Date : 12-11-2020



(MEADEM SEKHAR)

Whole Time Director & C.E.O.

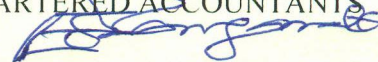
Din No.02051004

Independent Auditor's Review Report on the Unaudited Standalone and half yearly to date Financial Results of the Company Pursuant to the Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. as amended

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

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Coromandel Agro Products and Oils Limited ("the Company") for the quarter and six months period ended September 30, 2020 ("the Statement") being submitted by the company pursuant to requirements of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.CIWCFD/FAC/62/2016 dated July 5,2016.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review 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.
4. 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.

For NATARAJA IYER & CO.
CHARTERED ACCOUNTANTS



E.S.RANGANATH
PARTNER

Membership No. 013924
UDIN 20013924AAAAGZ4911

HYDERABAD,
DATE: 12.11.2020

