

Date: 13/02/2024

To, The Manager, Listing Department, BSE Limited PhirozeJeeJeebhoy Tower, Dalal Street, Fort Mumbai- 400 001

Sub : Regulation 33 For the quarter and Nine Months ended 31st December, <u>2023.</u> Ref : <u>Scrip Code: 524174</u>

Dear Sir(s),

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Board of Directors at its meeting held on Tuesday, 13th February, 2024, inter-alia, approved the Un-Audited Financial Results of the Company for the quarter and Nine Months ended 31st December, 2023 along with Limited Review Report thereon.

Kindly take the above in your records.

Thanking You.

Yours Faithfully, For Kesar Petroproducts Limited

Ramjan Kadar Shaikh Wholetime Director (DIN 08286732)

A. SACHDEV & CO. CHARTERED ACCOUNTANTS

G-51, Shagun Arcade, Film city Road, Malad (East), Mumbai – 400 097 🖀 +91 22 46074866 mail: asachdevmumbai@gmail.com

Limited Review Report

Review Report to, The Board of Directors, Kesar Petroproducts Limited

- We have reviewed the accompanying statement of unaudited financial results of Kesar Petroproducts Limited for the period ended 31st December, 2023. 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.
- 2. We conducted our review in accordance with the Standard on Review Engagement (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.
- 3. 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 52 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 A Sachdev & Co. Chartered Accountants (FRN:001307C) CHDEV CHDE

(CA B.K. Agarwal) Partner M. No. 090771 UDIN: 26090フフトBKFCOV3115

Place: Mumbai Date: 13th February 2024

		Quarter ended			Nine Months ended		Year ended
	Particulars	31.12.2023 Unaudited	30.09.2023 Unaudited	31.12.2022 Unaudited	31.12.2023 Unaudited	31.12.2022 Unaudited	31.03.2023 Audited
	Income						
	a) i) Revenue from operations	4,086	3,564	2,384	11,484	10,352	13,968
	ii) Less : GST recovered	509	474	325	1,556	1,481	1,972
	Revenue from operations (i - ii)	3,577	3,090	2,059	9,928	8,871	11,99
	b) Other income	465	53	33	560	112	14
	Total income (I)	4,042	3,143	2,092	10,488	8,983	12,14
11	Expenses						
	a) Cost of materials consumed	2,871	3,136	1,615	8,459	7,532	10,02
	b) Purchase of stock-in-trade	-	-	-	-	-	
	c) Changes in inventories of finished goods,	242	(625)	(92)	(155)	(488)	(57
	stock-in-trade and work-in-progress						
	d) Employee benefits expense	243	178	108	577	410	57
	e) Finance costs	30	28	16	100	51	10
	f) Depreciation and amortisation expense	79	88	151	235	452	60
	g) Other expenses	380	286	269	1,015	943	1,32
	Total expenses (II)	3,845	3,092	2,067	10,231	8,900	12,04
III	Profit before tax (I - II)	197	51	25	257	83	9
	Exception Items	-	-		-	-	-
IV	Tax expense						
	Current tax	50	13	5	66	20	5
	Deferred tax (credit) / charged		-	-	-		(
		50	13	5	66	20	5
v	Net profit after tax (III - IV)	147	39	- 20	191	63	4
VI	Other comprehensive income				1000		
	(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						
	Other comprehensive income (Net of tax) (VI)	-	-	-	-	-	
VII	Total comprehensive income for the period (V+VI)	147	39	20	191	63	4
VIII	Paid-up equity share capital (Face value INR 1 per share)	967	967	967	967	967	96
IX	Other equity (excluding revaluation reserves)		-	· .	-		10,98
~							
Х	Earnings per equity share (EPS) [Not annualised]		0.04	0.00	0.00	0.07	
	a) Basic EPS (INR)	0.15	0.04	0.02	0.20	0.07	0.0
	b) Diluted EPS (INR)	0.15	0.04	0.02	0.20	0.07	0.0

Kesar Petroproducts Limited

Notes

 The above financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ('Listing Regulations') have been reviewed by the Audit Committee at a meeting held on 13th February, 2024 and approved by the Board of Directors at their meeting held on 13th February, 2024. The financial results are prepared in accordance with the Ind AS prescribed under Section 133 of the Companies Act, 2013
and other recognised accounting practices and policies.

2) Provision for DTA/DTL not considered on quarterly basis.

3) The figures for the corresponding previous periods have been regrouped/ reclassified, wherever necessary, to make them comparable.

For and on behalf of the Body of Directors For Kesar Petroproducts Limited
SD/-
Ramjan Shaikh
Director
DIN : 08286732

Place : Mumbai Date : 13th February, 2024