



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: 13.11.2021

**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, 2021 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 13, 2021 (i.e. today) which commenced at 11.00 AM inter alia, considered and approved the following item:

Un Audited Financial Results for the Quarter ended 30.09.2021:

The board considered and approved the Standalone Unaudited financial results for the quarter ended September 30, 2021, 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, 2021.**
- 2. Limited review Auditor's report on Financial results approved by the board for the quarter ended 30th September, 2021.**

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



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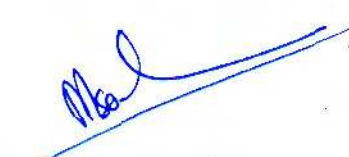
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDING 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

Sl No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30/09/2021 Unaudited	30/06/2021 Unaudited	30/09/2020 Unaudited	30/09/2021 Unaudited	30/09/2020 Unaudited	31/03/2021 Audited
1	Income						
	a) Revenue from Operations	6,612.54	1,498.10	562.08	8,110.64	1,792.57	11,835.01
	b) Other Income	6.98	0.26	0.13	7.24	2.68	9.28
	Total Income	6,619.52	1,498.36	562.21	8,117.88	1,795.25	11,844.29
2	Expenses						
	a) Cost of materials consumed	6,289.31	175.43	13.70	6,464.74	707.12	9,411.34
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(369.27)	720.85	299.75	351.58	670.45	36.45
	d) Excise Duty	-	-	-	-	-	-
	e) Employees benefits expenses	48.14	39.20	48.11	87.34	75.80	149.62
	f) Depreciation and amortisation expenses	18.32	18.31	18.53	36.63	37.05	73.25
	g) Finance Cost	4.08	4.08	6.97	8.16	29.61	96.38
	h) Other Expenses	331.12	230.56	159.99	561.68	238.31	1,287.34
	Total expenses	6,321.70	1,188.43	547.05	7,510.13	1,758.34	11,054.39
3	Profit / (Loss) before Exceptional Items and tax (1-2)	297.82	309.93	15.16	607.75	36.91	789.91
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3+4)	297.82	309.93	15.16	607.75	36.91	789.91
6	Tax Expenses						
	a) Current Tax	125.00	-	-	125.00	-	131.85
	b) Deferred Tax (Assets) / Liability	-	-	-	-	-	(71.45)
	Total Tax Expenses	125.00	-	-	125.00	-	60.40
7	Net Profit for the Period (5-6)	172.82	309.93	15.16	482.75	36.91	729.51
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)	172.82	309.93	15.16	482.75	36.91	729.51
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	21.88	39.23	1.92	61.11	4.67	92.34



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

SEGMENT RESULTS FOR THE QUARTER ENDING 30th SEPTEMBER, 2021

Sl No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30/09/2021 Unaudited	30/06/2021 Unaudited	30/09/2020 Unaudited	30/09/2021 Unaudited	30/09/2020 Unaudited	31/03/2021 Audited
1	Segmentwise Revenue :						
	Seed Processing Division	6,579.97	1,488.69	533.65	8,068.66	1,757.33	11,783.67
	Wind Power Division	39.55	9.67	28.56	49.22	37.92	60.62
	Total	6,619.52	1,498.36	562.21	8,117.88	1,795.25	11,844.29
2	Segmentwise Results Profit : Before Tax and Finance Cost						
	Seed Processing Division	174.26	313.69	20.65	487.95	68.32	825.70
	Wind Power Division	2.64	0.32	1.48	2.96	(1.80)	0.19
	Total	176.90	314.01	22.13	490.91	66.52	825.89
	Less : Finance Cost	4.08	4.08	6.97	8.16	29.61	96.38
	Total Profit Before Tax	172.82	309.93	15.16	482.75	36.91	729.51
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, 2021 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, 2021. The above results for the Quarter ended September 30, 2021 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 30/09/2021	As at 31/03/2021
I	ASSETS		
	Non-current assets		
	(a) Property, Plant and Equipment	727.42	762.16
	(b) Financial Assets		
	(i) Investments	0.01	0.01
	(ii) Deferred tax Asset (Net)	9.52	9.52
	(c) Other non-current assets	818.69	108.69
	Total Non-Current Assets	1,555.64	880.38
	(2) Current assets		
	(a) Inventories	917.70	1,239.42
	(b) Financial Assets		
	(i) Trade receivables	1,039.12	526.84
	(ii) Cash and cash equivalents	1.80	3.23
	(iii) Other Bank balances	16.70	0.99
	(iv) Other Financial Assets	218.44	46.05
	(c) Current Tax Assets (Net)	76.55	12.30
	(d) Other current assets	0.00	0.00
	Total Current Assets	2,270.31	1,828.83
	Total Assets	3,825.95	2,709.21
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	79.00	79.00
	(b) Other Equity (Refer SOCE)	2,258.74	1,775.99
	Total Equity	2,337.74	1,854.99
	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	179.95	179.95
	(b) Long Term Provisions	0.00	0.00
	(c) Deferred tax liabilities (Net)	0.00	0.00
	Total Non-Current Liabilities	179.95	179.95
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	43.94	275.78
	(ii) Trade payables	744.49	110.54
	(iii) Other financial liabilities	0.90	0.99
	(b) Other current liabilities	393.93	286.96
	(c) Current tax Liabilities (Net)	125.00	0.00
	Total Current Liabilities	1,308.26	674.27
	TOTAL ASSETS	3,825.95	2,709.21

(MEADEM SEKHAR)

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STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rupees)

Particulars	30/09/2021	30/09/2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax for the year	6,07,75,353	36,91,729
Adjustments for :		
Depreciation and amortisation	34,74,108	37,04,877
Loss on sale of Asset	-	-
Operating Profit Before Working Capital Changes	6,42,49,461	73,96,606
Movements in Working Capital:		
(Increase)/Decrease in Trade Receivables	(5,12,28,128)	3,77,63,052
(Increase)/Decrease in Inventories	3,21,71,954	6,93,99,600
(Increase)/Decrease in Other Current Assets	(1,72,39,016)	69,51,960
(Increase)/Decrease in Other Bank Balances	(15,70,875.00)	-
Increase/(Decrease) in Trade Payables	6,78,57,421	(1,30,10,376)
Increase/(Decrease) in Other Financial Liabilities	(9,125)	(43,050)
Increase/(Decrease) in Other Current Liabilities	62,34,059	6,59,027
Cash Generated from Operations	10,04,65,751	10,91,16,819
Income taxes paid (Net of refund)	(64,24,855.00)	(300)
Net Cash Generated from Operating Activities	9,40,40,896	10,91,16,519
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	-	-
Sale of Property, Plant and Equipment	-	-
(Increase)/Decrease in Deposits	(7,10,00,000)	53,772
Net Cash (used in) / Generated from Investing Activities	(7,10,00,000)	53,772
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Long Term Borrowings - GECL Term Loan	-	-
Increase/(Decrease) in Short Term Borrowings	(2,31,83,714)	(8,78,39,207)
Repayment of Long Term Borrowings of related parties	-	(2,12,99,185)
Net Cash used in Financing Activities	(2,31,83,714)	(10,91,38,392)
Net Increase / (Decrease) in Cash and Cash Equivalents	(1,42,818)	31,899
Cash and Cash Equivalents at the beginning of the year	3,22,734	1,80,775
Cash and Cash Equivalents at the end of the year	1,79,915	2,12,674

Place : CHILAKALURIPET

Date : 13-11-2021

(MEADEM SEKHAR)

Whole Time Director & C.E.O.

Din No.02051004

Independent Auditors' Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

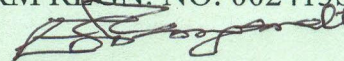
To
The Board of Directors of
Coromandel Agro Products and Oils Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Coromandel Agro Products and Oils Limited ('the Company') for the quarter and half year ended 30th September, 2021, 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.
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'), 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 over 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



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



Hyderabad,
Date: 13.11.2021

PARTNER
Membership No. 013924
UDIN 21013924AAAAJM4036

