



COROMANDEL AGRO PRODUCTS AND OILS LIMITED.,

Factory and Admn. Office : Door No. 5/01, Main Road, JANDRAPET – 523 165, CHIRALA, Bapatla District, A.P.

Phone : 9849986021, 9291463506

E-mail : capol@capol.in, Website : capol.in

CIN. No. L15143TG1975PLC001967

The General Manager-Operations,

BSE LTD,

PJ Towers, Dalal Street,

Mumbai-400001.

Respected Sir,

Date: 28.05.2025

Ref:-Our SCRIP Name: CORAGRO

Our SCRIP Code : 507543

Subject: Outcome of Board Meeting and submission of Audited Financial Results for the quarter and year ended 31st March, 2025 and Final Dividend update under regulation 30 & 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 May 28, 2025 which commenced at 11.00 AM and concluded on 04.50 p.m. inter alia, considered and approved and noted the following items:

1.Apprpval of Audited Financial Results for the Quarter/year ended 31.03.2025:

The board considered and approved the Standalone audited financial results for the quarter and year ended March 31, 2025, as per regulation 33, along with the Audit report of the statutory auditor.

Please find enclosed herewith the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

- i. Standalone Audited Financial results approved by the board for the quarter and year ended 31st March, 2025.**
- ii. Auditor's report on Financial results approved by the Board for the quarter/year ended 31st March, 2025.**
- iii. Declaration pursuant to 33 (3) (d) of the SEBI (LODR) Regulations, 2015, Audited report with un modified Opinion.**

2.The Board of Directors has recommended Final Dividend of Rs. 2.00 per equity share having face value of Rs.10/- each for the Financial Year ended March 31, 2025 subject to approval of shareholders at the ensuing Annual General Meeting.

You are requested to take the above information on your records and disseminate the same on your website.

Thanking you,

Yours faithfully

For COROMANDEL AGRO PRODUCTS & OILS LTD.,

(RADHA RANI SINGHAL)

Company Secretary & Compliance Officer

Member Ship No. A68523



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CIN. No. L15143TG1975PLC001967 :: GSTIN : 37AAACC7844H1ZJ

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDING 31ST MARCH, 2025

(Rs. in Lakhs, except per share data)

Sl No	Particulars	Quarter Ended			Year Ended	
		31/03/2025 Audited	31/12/2024 Unaudited	31/03/2024 Audited	31/03/2025 Audited	31/03/2024 Audited
1	Income					
	a) Revenue from Operations	6,188.51	4,020.63	5,672.58	15,905.46	18,324.03
	b) Other Income	3.20	13.77	10.30	21.23	26.48
	Total Income	6,191.71	4,034.40	5,682.88	15,926.69	18,350.51
2	Expenses					
	a) Cost of materials consumed	5,395.66	4,832.95	5,829.40	13,923.34	16,660.93
	b) Purchases of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(109.98)	(1,287.02)	(1,018.50)	(407.45)	(758.54)
	d) Excise Duty	-	-	-	-	-
	e) Employees benefits expenses	52.96	58.30	63.80	229.83	221.07
	f) Depreciation and amortisation expenses	9.73	12.50	6.64	47.25	50.03
	g) Finance Cost	49.07	9.62	52.94	95.41	92.79
	h) Other Expenses	563.03	348.45	601.98	1,556.82	1,907.79
	Total expenses	5,960.47	3,974.80	5,536.26	15,445.20	18,174.07
3	Profit / (Loss) before Exceptional Items and tax (1-2)	231.24	59.60	146.62	481.49	176.44
4	Exceptional Items	-	-	-	-	-
5	Profit before tax (3+4)	231.24	59.60	146.62	481.49	176.44
6	Tax Expenses					
	a) Current Tax	75.30	25.00	52.01	127.80	52.01
	b) Deferred Tax (Assests) / Liability	(5.58)	-	(5.68)	(5.58)	(5.68)
	c) Income Tax Adjustment for Earlier Years	(17.21)	-	-	(17.21)	-
	Total Tax Expenses	52.51	25.00	46.33	105.01	46.33
7	Net Profit for the Period (5-6)	178.73	34.60	100.29	376.48	130.11
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)	178.73	34.60	100.29	376.48	130.11
10	Paid up Equity Share Capital (Face value: Rs.10/- per share)	79.00	79.00	79.00	79.00	79.00
11	Reserves (Excluding Revaluation Reserve) as per Balance Sheet of Previous Accounting Year.	2,724.62	2,363.94	2,363.94	2,724.62	2,363.94
12	Earning Per Equity Share (EPS) (of Rs.10/- each) (not annualised)					
	Basic / Diluted EPS	22.62	4.38	12.69	47.66	16.47

(MEADEM SEKHAR)

Whole Time Director & C.E.O.

Din No.02051004

Place : CHILAKALURIPET

Date : May 28, 2025

Regd. Office : Door No. 5/01, Main Road, JANDRAPET, CHIRALA-523 165, Bapatla District, A.P.



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SEGMENT RESULTS FOR THE QUARTER AND YEAR ENDING 31ST MARCH, 2025

Sl No	Particulars	Quarter Ended			Year Ended	
		31/03/2025 Audited	31/12/2024 Unaudited	31/03/2024 Audited	31/03/2025 Audited	31/03/2024 Audited
1	Segmentwise Revenue :					
	Seed Processing Division	6,184.27	4,031.56	5,675.75	15891.91	18314.19
	Wind Power Division	7.44	2.84	7.12	34.78	36.32
	Total	6,191.71	4,034.40	5,682.88	15,926.69	18,350.51
2.	Segmentwise Results Profit : Before Tax and Finance Cost					
	Seed Processing Division	279.56	82.67	200.15	587.09	275.91
	Wind Power Division	0.75	(13.45)	(0.60)	(10.19)	(6.68)
	Total	280.31	69.22	199.55	576.90	269.23
	Less : Finance Cost	49.07	9.62	52.94	95.41	92.79
	Total Profit Before Tax	231.24	59.60	146.62	481.49	176.44
3	Capital Employed					
	Seed Processing Division	79.00	79.00	79.00	79.00	79.00
	Wind Power Division	-	-	-	-	-
	Total	79.00	79.00	79.00	79.00	79.00

Notes:

- 1 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).
- 2 The standalone financial results for the Quarter and Year ended March 31, 2025 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 28th May, 2025. The above results for the Quarter and Year ended March 31, 2025 have been reviewed by statutory Auditors of the Company in terms of regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The Board of Directors have recommended a dividend of Rs.2.00 per equity share of Rs.10.00 each for the year 2024-25 subject to the approval of members at the Annual General Meeting.

For and on behalf of the board

(MEADEM SEKHAR)

Whole Time Director & C.E.O.

Din No.02051004

Place : CHILAKALURIPET

Date : May 28, 2025

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES		Rupees in lakhs	
		As at 31/03/2025	As at 31/03/2024
I	ASSETS		
	Non-current assets		
	(a) Property, Plant and Equipment		
	(i) Seed Processing Division	259.49	281.02
	(ii) Wind Power Division	192.47	214.00
	(b) Financial Assets		
	(i) Investments	0.01	0.01
	(c) Deferred tax Asset (Net)	-	-
	(d) Other non-current assets	111.60	111.63
	Total Non-Current Assets	563.58	606.66
	Current assets		
	(a) Inventories	2,789.50	2,674.84
	(b) Financial Assets		
	(i) Trade receivables	987.62	733.39
	(ii) Cash and cash equivalents	12.81	11.77
	(iii) Bank balances other than above	1.78	1.26
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	156.29	187.76
	Total Current Assets	3,948.00	3,609.03
	Total Assets	4,511.58	4,215.69
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	79.00	79.00
	(b) Other Equity (Refer SOCE)	2,724.62	2,363.94
	Total Equity	2,803.62	2,442.94
	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Deferred tax liabilities (Net)	73.93	79.51
	Total Non-Current Liabilities	73.93	79.51
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,216.74	1,212.21
	(ii) Trade payables	10.89	28.25
	(iii) Other financial liabilities	1.78	1.26
	(b) Other current liabilities	362.61	418.41
	(c) Current tax Liabilities (Net)	42.01	33.10
	Total Current Liabilities	1,634.03	1,693.24
	Total Equity and Liabilities	4,511.58	4,215.69

For and on behalf of the board

(MEADEM SEKHAR)

Whole Time Director & C.E.O.

Din No.02051004

Place : CHILAKALURIPET

Date : May 28, 2025

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2025**(Rupees in Lakhs)**

Particulars		31st March, 2025	31st March, 2024
A	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
1	Net profit /Loss before tax and extra-ordinary items	481.49	176.44
	Adjustments For :		
2	Depreciation	47.25	50.03
3	Loss/(Profit) on sale of Asset	(0.16)	-
	Operating Profit/(Loss) Before Working Capital Changes	528.58	226.47
	Movements in Working Capital:		
4	(Increase)/Decrease in Trade Receivables	(254.23)	(9.42)
5	(Increase)/Decrease in Inventories	(114.66)	(1,080.58)
6	(Increase)/Decrease in Other Current Assets	30.84	(76.22)
7	(Increase)/Decrease in Other Bank Balances	(0.52)	0.54
8	Increase/(Decrease) in Trade Payables	(17.36)	(280.58)
9	Increase/(Decrease) in Other Financial Liabilities	0.52	(0.54)
10	Increase/(Decrease) in Other Current Liabilities	(63.71)	8.50
		(419.12)	(1,438.31)
	Cash generated from Operations	109.46	(1,211.84)
	Income Taxes Paid (Net refund)	(101.04)	(34.26)
	Cash Flow before extraordinary items	8.42	(1,246.11)
	Extraordinary / Prior period items	-	-
	Cash Flow from Operating Activities	8.42	(1,246.11)
B	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
11	Purchase of Property, Plant and Equipment	(4.24)	(1.05)
12	Sale of Property, Plant and Equipment	0.21	-
13	(Increase)/Decrease in Deposits	0.03	(3.03)
	Net Cash Flow for Investing Activities	(4.01)	(4.08)
C	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
14	Long Term Borrowings - GECL Term Loan	-	(47.08)
15	Increase/(Decrease) in Short Term Borrowings	4.53	1,142.49
16	Repayment of Long Term Borrowings of related parties	-	-
17	Payment of dividend	(7.90)	-
	Net Cash Flows from Financing Activities	(3.37)	1,095.41
	Net Increase / Decrease in Cash + Cash equivalents	1.04	(154.77)
	Opening Balance	11.77	166.54
	Closing Balance	12.81	11.77

For and on behalf of the board

(MEADEM SEKHAR)

Whole Time Director & C.E.O.

Din No.02051004

Place : CHILAKALURIPET

Date : May 28, 2025

Regd. Office : Door No. 5/01, Main Road, JANDRAPET, CHIRALA-523 165, Bapatla District, A.P.

AUDITORS' REPORT

**INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE STANDALONE
FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
Coromandel Agro Products and Oils Limited**

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **Coromandel Agro Products and Oils Limited** (the "Company"), for the quarter and year ended March 31, 2025 (the "Statement"), submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together



with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Standalone financial statements for the year ended March 31, 2025. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.



In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

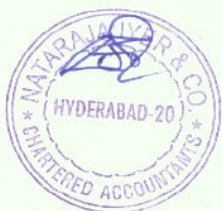
The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced.

We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: CHILAKALURIPET
Date: 28.05.2025

For NATARAJA IYER & CO.
Chartered Accountants
Firm's Registration No. 002413S



E Sriranganath
PARTNER
M.No. 013924
UDIN: 25013924BMMBXJ1388





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28 May 2025

1. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.: Not Applicable

2. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: There is no default on loans and debt securities for the Quarter ended and financial year ended March 31, 2025.

Sr.No	Particulars	In Lakhs
1.	Loans / revolving facilities like cash credit from banks / financial institutions	0
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short- term and long-term debt	0

3. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS: Disclosed separately in XBRL Filing

4. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS: NA The Statutory Auditor has n *The General Manager-Operations*,

Thanking you,

Yours faithfully

For COROMANDEL AGRO PRODUCTS & OILS LTD.,

(RADHA RANI SINGHAL)

Company Secretary & Compliance Officer

Member Ship No. A68523