

COROMANDEL AGRO PRODUCTS AND OILS LIMITED.,

Date: 14.11.2025

Registered office: Door No. 5/01, Main Road, JANDRAPET, CHIRALA-523 165, Bapatla District, A.P. Phone: 9849986021, 9291463506. E-mail: capol@capol.in, website: capol.in CIN. No. L15143AP1975PLC120139 :: GSTIN: 37AAACC7844H1ZJ

The General Manager-Operations, BSE LTD, PJ Towers, Dalal Street, <u>Mumbai-400001.</u> 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, 2025 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 November 14, 2025 which commenced at 11.30 AM and concluded on 03.20 p.m. inter alia, considered and approved and noted the following items:

1.Un Audited Financial Results for the Quarter ended 30.09.2025:

The board considered and approved the Standalone Unaudited financial results for the quarter ended September 30, 2025, 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.

- Standalone Un-Audited Financial results approved by the board for the quarter ended 30th September, 2025.
- ii. Limited review Auditor's report on Financial results approved by the Board for the quarter ended 30th September, 2025.

Kindly take the above on record.

Thanking you,

Yours faithfully
For COROMANDEL AGRO PRODUCTS & OILS LTD.,

(RADHA RANI SINGHAL)
Company Secretary & Compliance Officer

Member Ship No. A68523.

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



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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

| (Rs. in Lakhs) | | | | | | | | |
|----------------|--|--------------------------------|------------|------------|------------|------------|------------|--|
| <u> </u> | | Quarter Ended Six Months Ended | | | | | Year Ended | |
| SI | Particulars | 30/09/2025 | 30/06/2025 | 30/09/2024 | 30/09/2025 | 30/09/2024 | 31/03/2025 | |
| No | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | |
| 1 | Income | | | | | | | |
| | a) Revenue from Operations | 1,030.36 | 1,782.69 | 3,424.63 | 2,813.05 | 5,696.33 | 15,905.46 | |
| | b) Other Income | 5.80 | 0.11 | 3.55 | 5.91 | 4.25 | 21.23 | |
| | Total Income | 1,036.16 | 1,782.80 | 3,428.18 | 2,818.96 | 5,700.58 | 15,926.69 | |
| 2 | Expenses | | | | | | | |
| | a) Cost of materials consumed | 244.11 | 0.70 | 792.09 | 244.81 | 3,694.73 | 13,923.34 | |
| | b) Purchases of stock-in-trade | - | | - | - | - | - | |
| | c) Changes in inventories of finished goods, | 485.90 | 1,264.68 | 2,099.73 | 1,750.58 | 989.55 | (407.45) | |
| | work-in-progress and stock-in-trade d) Excise Duty | | | _ | _ | | | |
| | e) Employees benefits expenses | 39.85 | 50.37 | 44.40 | 90.22 | 118.57 | 229.83 | |
| | f) Depreciation and amortisation expenses | 11.82 | 11.81 | 12.51 | 23.63 | 25.02 | 47.25 | |
| | g) Finance Cost | (0.95) | 3.34 | 22.35 | 2.39 | 36.72 | 95.41 | |
| | h) Other Expenses | 111.42 | 208.83 | 299.02 | 320.25 | 645.33 | 1,556.82 | |
| | Total expenses | 892.15 | 1,539.73 | 3,270.10 | 2,431.88 | 5,509.92 | 15,445.20 | |
| 3 | Profit / (Loss) before Exceptional Items and tax (1-2) | 144.01 | 243.07 | 158.08 | 387.08 | 190.66 | 481.49 | |
| | Exceptional Items | - | - | - | - | - | -1 | |
| 5 | Profit before tax (3+4) | 144.01 | 243.07 | 158.08 | 387.08 | 190.66 | 481.49 | |
| 6 | Tax Expenses | | | | | | | |
| | a) Current Tax | 39.00 | 15.00 | 20.00 | 54.00 | 27.50 | 127.80 | |
| | b) Deferred Tax (Assests) / Liability | - | - | - | - | - | (5.58) | |
| | c) Income Tax Adjuestment for Earlier Years | | | | | | (17.21) | |
| | Total Tax Expenses | 39.00 | 15.00 | 20.00 | 54.00 | 27.50 | 105.01 | |
| 7 | Net Profit for the Period (5-6) | 105.01 | 228.07 | 138.08 | 333.08 | 163.16 | 376.48 | |
| 8 | Other Comprehensive Income (OCI) | | | | | | | |
| 1 | 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) | | - | - | _ | - | -1 | |
| 9 | Total Other Comprehensive Inome for the period (7+8) | 105.01 | 228.07 | 138.08 | 333.08 | 163.16 | 376.48 | |
| 10 | Paid up Equity Share Capital (Face value: Rs.10/- per | | | | | | | |
| 10 | share) | 79.00 | 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 | 2,724.62 | 2,363.94 | 2,724.62 | 2,363.94 | 2,724.62 | |
| 12 | Earning Per Equity Share (EPS) (of Rs.10/- each) (not | | | | | | | |
| '- | annualised) | | | | | | | |
| | Basic / Diluted EPS | 13.29 | 28.87 | 17.48 | 42.16 | 20.65 | 47.66 | |

Place : CHILAKALURIPET Date : November 14, 2025

| SEGMENT RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 th SEPTEMBER, 2025 | | | | | | | | |
|--|--|---------------|------------|------------|------------------|------------|------------|--|
| SI | | Quarter Ended | | | Six Months Ended | | Year Ended | |
| No | Particulars | 30/09/2025 | 30/06/2025 | 30/09/2024 | 30/09/2025 | 30/09/2024 | 31/03/2025 | |
| 140 | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | |
| 1 | Segmentwise Revenue : | | | | | | | |
| | Seed Processing Division | 1,021.41 | 1,772.72 | 3,412.28 | 2,794.13 | 5,676.08 | 15,891.91 | |
| | Wind Power Division | 14.75 | 10.08 | 15.90 | 24.83 | 24.50 | 34.78 | |
| | Total | 1,036.16 | 1,782.80 | 3,428.18 | 2,818.96 | 5,700.58 | 15,926.69 | |
| 2 | Segmentwise Results Profit : Before Tax and Finance Cost | | | | | | | |
| | Seed Processing Division | 136.21 | 252.73 | 172.62 | 388.94 | 224.87 | 587.09 | |
| | Wind Power Division | 6.85 | (6.32) | 7.81 | 0.53 | 2.51 | (10.19) | |
| | Total | 143.06 | 246.41 | 180.43 | 389.47 | 227.38 | 576.90 | |
| | Less : Finance Cost | (0.95) | 3.34 | 22.35 | 2.39 | 36.72 | 95.41 | |
| 1 | Total Profit Before Tax | 144.01 | 243.07 | 158.08 | 387.08 | 190.66 | 481.49 | |
| 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:

- 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 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 and Half Year ended September 30, 2025 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 14th November, 2025. The above results for the Quarter ended September 30, 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.

Place : CHILAKALURIPET Date : November 14, 2025



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CIN. No. L15143AP1975PLC120139 :: GSTIN: 37AAACC7844H1ZJ

| | Rupees in lakhs | | |
|---|-----------------|------------|--|
| TANDALONE STATEMENT OF ASSETS AND LIABILITIES | As at | As at | |
| I ASSETS | 30/09/2025 | 31/03/2025 | |
| | | | |
| Non-current assets | | | |
| (a) Property, Plant and Equipment | | | |
| (i) Seed Processing Division | 247.45 | 259.49 | |
| (ii) Wind Power Division | 181.71 | 192.47 | |
| (b) Financial Assets | 0.73920377711 | | |
| (i) Investments | 0.01 | 0.01 | |
| (c) Deferred tax Asset (Net) | - | - | |
| (d) Other non-current assets | 108.80 | 111.60 | |
| Total Non-Current Assets | 537.97 | 563.58 | |
| Current assets | | | |
| (a) Inventories | 901.73 | 2,789.50 | |
| (b) Financial Assets | | | |
| (i) Trade receivables | 78.60 | 987.62 | |
| (ii) Cash and cash equivalents | 1,924.10 | 12.81 | |
| (iii) Bank balances other than above | 2.92 | 1.78 | |
| (c) Current Tax Assets (Net) | 55.49 | - | |
| (d) Other current assets | 51.26 | 156.29 | |
| Total Current Assets | 3,014.10 | 3,948.00 | |
| Total Assets | 3,552.07 | 4,511.58 | |
| II EQUITY AND LIABILITIES | | | |
| Equity | | | |
| (a) Equity Share capital | 79.00 | 79.00 | |
| (b) Other Equity (Refer SOCE) | 3,111.71 | 2,724.62 | |
| Total Equity_ | 3,190.71 | 2,803.62 | |
| Liabilities | | | |
| Non-current liabilities | | | |
| (a) Financial Liabilities | | | |
| (i) Borrowings | - | - | |
| (b) Deferred tax liabilities (Net) | 73.93 | 73.93 | |
| Total Non-Current Liabilities | 73.93 | 73.93 | |
| Current liabilities | | | |
| (a) Financial Liabilities | | 101654 | |
| (i) Borrowings | | 1,216.74 | |
| (ii) Trade payables | 1.35 | 10.89 | |
| (iii) Other financial liabilities | 2.92 | 1.78 | |
| (b) Other current liabilities | 283.16 | 362.61 | |
| (c) Current tax Liabilities (Net) | - 205.42 | 42.01 | |
| Total Current Liabilities | 287.43 | 1,634.03 | |
| Total Current Elabilities | | | |

Place: CHILAKALURIPET

Date: November 14, 2025



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STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rupees in Lakhs)

| | (Rupees in Lakhs) | | |
|--|-------------------|------------|--|
| Particulars | 30/09/2025 | 30/09/2024 | |
| A. CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Profit before Tax for the year | 387.08 | 190.66 | |
| Adjustments for: | | | |
| Depreciation and amortisation | 23.63 | 25.02 | |
| (Profit) / Loss on sale of Asset | (0.11) | - | |
| Interest Paid | - | - | |
| Operating Profit Before Working Capital Changes | 410.60 | 215.68 | |
| Movements in Working Capital: | | | |
| (Increase)/Decrease in Trade Receivables | 909.02 | 212.87 | |
| (Increase)/Decrease in Inventories | 1,887.77 | 1,466.16 | |
| (Increase)/Decrease in Other Current Assets | 105.03 | 81.07 | |
| (Increase)/Decrease in Other Bank Balances | (1.14) | - | |
| Increase/(Decrease) in Trade Payables | (9.54) | (28.25) | |
| Increase/(Decrease) in Other Financial Liabilities | 1.14 | - | |
| Increase/(Decrease) in Other Current Liabilities | (79.45) | 123.76 | |
| Cash Generated from Operations | 3,223.43 | 2,071.29 | |
| Income taxes paid (Net of refund) | (97.50) | (43.61) | |
| Net Cash Generated from Operating Activities | 3,125.93 | 2,027.68 | |
| B. CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Purchase of Property, Plant and Equipment | (0.86) | (0.31) | |
| Sale of Property, Plant and Equipment | 0.16 | - | |
| (Increase)/Decrease in Deposits | 2.80 | _ | |
| Net Cash (used in) / Generated from Investing Activities | 2.10 | (0.31) | |
| C. CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Long Term Borrowings - GECL Term Loan | - | - | |
| Increase/(Decrease) in Short Term Borrowings | (1,216.74) | (1,212.21) | |
| Repayment of Long Term Borrowings of related parties | • | | |
| Net Cash used in Financing Activities | (1,216.74) | (1,212.21) | |
| Net Increase / (Decrease) in Cash and Cash Equivalents | 1,911.29 | 815.15 | |
| Cash and Cash Equivalents at the beginning of the year | 12.81 | 11.77 | |
| Cash and Cash Equivalents at the end of the year | 1,924.10 | 826.92 | |
| | | | |

Place: CHILAKALURIPET

Date: 14-11-2025

NATARAJA IYER & CO.

Chartered Accountants

1-10-126 Ashoknagar, Hyderabad-500 020.

Independent Auditors' Limited Review Report on the quarterly Unaudited Standalone Financial Results of the Coromandel Agro Products and Oils Limited for the quarter and half year ended 30th September, 2025 pursuant to the requirements of Regulations 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 Unaudited Standalone Financial Results of Coromandel Agro Products and Oils Limited ('the Company') for the quarter and half year ended 30th September, 2025, 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 (the listing Regulations).
- 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'), as amended 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 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 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 opinion.



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.

Hyderabad,

Date: 14.11.2025

For NATARAJA IYER & CO. CHARTERED ACCOUNTANTS FIRM REGN. NO. 002413S

PARTNER Membership No. 013924 UDIN:25013924BMMCBY2201

