

404, Naman Centre, C-31/G Block, BKC, Bandra (E), Mumbai - 400 051. Tel: (022) 40424100 • URL - www.kesarpetroproducts.com

Date: 12.11.2020

To
The Manager
Listing Department,
Bombay Stock Exchange Limited,
P. J. Towers, Dalal Street, Fort,
Mumbai - 400001

Scrip Code: 524174

Kind Attn: <u>Listing Department / Department of Corporate Affairs.</u>
Sub: <u>Submission of Unaudited Financial Results (Provisional) for the second quarter and first half year, both ended 30th September, 2020</u>

Dear Sir,

The Board of Directors, on the recommendation of the Audit Committee of the Board, in its meeting held on 12.11.2020 at 2.30 p.m., *inter-alia*, approved the Un-Audited Statement Financial Results (Provisional) for the second quarter and first half year, both ended 30th September, 2020 along with Limited Review Report for the said quarter.

The Un-Audited Statement Financial Results (Provisional) are being published in Business Standard in English and in Dainik Sagar in Marathi.

Kindly take the above in your records and acknowledge the receipt of the same.

The Board Meeting concluded at 5:00 p.m.

Thanking You.

Yours Faithfully,

For KESAR PETROPRODUCTS LIMITED

MOHIT KAUSHIK

EXECUTIVE DIRECTOR AND CEO

DIN: 06463483

molit K

CIN: L23209PN1990PLC054829

(CIN:L23209PN1990PLC054829)

Redg. Office: D-7/11,MIDC Lote Parshuram,Taluka Khed, Ratnagiri-415722

Phone No. 02356-272339; Email Id: info@kesarpetroproducts.com ; Website: www.kesarpetroproducts.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER, 2020

		Quarter Ended			Half Yea	r Ended	Year Ended		
r. No.	Particulars	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	2,574.71	2,313.59	3,281.59	4,888.30	6,377.66	12,978.79		
	Other Income	3.17	6.09	25.85	9.26	101.97	96.26		
-	Total Income	2,577.88	2,319.68	3,307.44	4,897.56	6,479.63	13,075.05		
2	Expenses:								
(a)	Cost of Materials Consumed	2,193.69	1,800.71	2,174.50	3,994.40	4,717.85	10,430.95		
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00		
(c)	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in- Trade	44.37	226.26	498.21	270.63	482.95	(67.44)		
	Employee Benefits Expense	77.39	114.71	95.31	192.10	233.85	606.27		
(e)	Finance Costs	16.81	2.59	21.36	19.40	41.57	90.33		
-	Depreciation and Amortization Expense	149.77	142.35	203.70	292.12	254.30	203.15		
(g)	Other Expenses	86.06	42.02	326.84	128.08	751.50	2,076.77		
	Total Expenses	2,568.09	2,328.64	3,319.92	4,896.73	6,482.02	13,340.03		
3	Profit before Exceptional Items and Tax	9.79	(8.96)	(12.48)	0.83	(2.39)	(264.98)		
4	Exception Items	0.00	0.00	0.00	0.00	0.00	4.89		
5	Profit before Tax	9.79	(8.96)	(12.48)	0.83	(2.39)	(269.87)		
6	Tax Expense :								
(a)	Current Tax	0.00	0.00	0.00	0.00	2.02	0.00		
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	(8.54)		
	Tax Expense	0.00	0.00	0.00	0.00	2.02	(8.54)		
7	Net Profit after Tax	9.79	(8.96)	(12.48)	0.83	(4.41)	(261.33)		
8	Other Comprehensive Income	55	(0.20)	(22,70)		(/	(202.00)		
_		-	-						
(a)	Items that will not be reclassified to Profit or Loss	-					-	-	
(b)	Income tax relating to items that will not be reclassified to Profit or Loss	-	-	4.78	0.00	4.78	-		
(c)	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-		
(d)	Income tax relating to items that will be reclassified to Profit or Loss			•		-	-		
	Total Other comprehensive (loss)/income	(*)	* 1	4.78	0.00	4.78	-		
7	Total Comprehensive Income	9.79	(8.96)	(7.70)	0.83	0.37	(261.33)		
8	Paid-up Equity Share Capital (Face Value Rs. 1/- each)	966.73	966.73	966.73	966.73	966.73	966.73		
9	Reserves (Excluding Revalutation Reserves) as per Balance Sheet of the Previous Accounting Year	-	-	-	40	•	8,073.27		
10	Earnings per Share (of Rs.1/- each) (not annualised)	-							
(a)	Basic	0.01	-0.01	-0.01	0.00	0.00	0.27	_	
(b)	Diluted	0.01	-0.01	-0.01	0.00	0.00	-0.27		
1	The financial results of the company have been prepared in accordance with	Indian Accounting Stand	lards(Ind AS) notif	fied under the Cor	mpanies				
	(Indian Accounting Standards) Rules, 2015 as amended by the Companies (In	dian Accounting Standar	ds) (Amendments	s) Rules, 2016.					
2	The financial results relating to quarter ended 30th September, 2020 under I	nd AS have been subject	t to limited review	by the Statutory					
	Auditors of the Company, and the Management has excercised due diligence to ensure that the financial results provide true and fair view of the Company's affairs.								
3	The above results for the quarter ended 30th September, 2020 have been re-	viewed by the Audit C	mittee and serv	wad by the Beerd	of				
3	and the transport of the same		10 10 10 10		-				
	Directors of the Company at their respective meetings held on 12th Novemb	er, 2020, and these have	been subjected t	o a iimited review	by the				
	Statutory Auditors of the Company.	15.	VII. 2 14 14 14 14 14 14 14 14 14 14 14 14 14	104100000000000000000000000000000000000					
-	The Limited Review, as required under Regulation 33 of the SEBI (Listing Oblig								
	has been completed and the related Report forwarded to the Stock Exchange Results and Notes'for the Quarter ended 30th September, 2020 which needs		nave any impact o	n the above			-		
5	Figures for the previous period / year have been rearranged / re-grouped wh	erever found.							
6	Provision for DTA/DTL are not considered on quarterly basis.		,As		-4'				
	Place : Mumbai	For and on Behalf of t	he Board of Direc	tors	8				
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	Date: 12.11.2020	Por Resar Petroprodu							
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UN-AUDITED STATEMENT OF ASSETS & LIABILITIES AS AT 30th SEPTEMBER, 2020

	UN-AUDITED STATEMENT OF ASSETS & LIABILITIES AS AT 30th SEPTEMBER, 2020					
		As at	As at			
	Particulars	30.09.2020 (Unaudited)	31.03.2020 (Audited)			
	ASSETS					
ļ	Non-current assets					
	a). Property, plant & equipment	5,243.55	4,116.63			
	b). Capital work in progress	120.11	1,339.81			
	c). Intangible assets under development	0.00	9.50			
	d) Other tangible assets	0.00	0.00			
	e) Financial assets					
	i). Investments	0.00	0.00			
	ii). Loans	65,85	99.81			
	iii). Other financial assets	0.00	0.00			
	g). Deferred tax assets (net)	13.55	13.55			
	h). Other non-current assets	820.35	944.04			
	Total non-currents assets	6,263.41	6,523.35			
	Current assets	1 201 21	4 000 00			
	a) Inventories	1,764.21	1,999.76			
	b). Financial assets					
	i). Trade receivables	1,775.39	2,555.80			
	ii). Cash & cash equivalents	3.53	1.08			
1	iii). Bank balances other than cash & cash equivalents	5.57	836.39			
1	iv) Loans	131.94	309.78			
	v). Other financial assets	3,577.58	2,988.19			
	c). Other current assets	0.00	0.00			
	Total currents assets	7,258.22	8,691.00			
	TOTAL ASSETS	13,521.63	15,214.36			
-						
	EQUITY AND LIABILITIES					
	Equity					
	a). Equity Share Capital	966.73	966.73			
	b) Other Equity	10,619.32	10,618.49			
	Equity attributable to shareholders of the company	11,586.05	11,585.22			
	Liabilities					
	a). Financial liabilities					
	i). Eurrowings	12.89	32.21			
	ilj. Other financial liabilities	0.00	0.00			
	b). Provisions	0.00	0.00			
	c) Other non-current liabilities	0.00	0.00			
	Total non-current liabilities	12.89	32.21			
	Corport Habilities		14			
	Current liabilities					
	(a) Financial Liabilities	200	1440744			
			801.39			
	i). Borrowings	0.00				
	ii). Trade payables					
		0.00	0.00			
	ii). Trade payables		0.00 2,585.10			
	ii). Trade payables total outstanding dues of micro enterprises and small enterprises	0.00				
	Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises	0.00 1,748.69	2,585.10			
	Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial Rabilities	0.00 1,748.69 0.00	2,585.10			
	ii) Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities b) Other current liabilities c) Provisions	0.00 1,748.69 0.00 145.67	2,585.10 0.00 182.10			
	ii) Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities b) Other current liabilities C) Provisions (i) Current tax liabilities (net)	0.00 1,748.69 0.00 145.67 28.33	2,585.10 0.00 182.10 28.33 0.00			
	ii) Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities b) Other current liabilities c) Provisions	0.00 1,748.69 0.00 145.67 28.33	2,585.10 0.00 182.10 28.33			
	ii) Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities b) Other current liabilities C) Provisions (i) Current tax liabilities (net)	0.00 1,748.69 0.00 145.67 28.33	2,585.10 0.00 182.10 28.33 0.00			
	ii) Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities b) Other current liabilities Of Provisions d) Current tax liabilities (net) Total current liabilities Total liabilities	0.00 1,748.69 0.00 145.67 28.33 0.00 1,922.69	2,585.16 0.00 182.10 28.33 0.00 3,596.93 3,629.14			
	iii). Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities b) Other current liabilities C) Provisions (d) Current tax liabilities (net) Total current liabilities	0.00 1,748.69 0.00 145.67 28.33 0.00 1,922.69	2,585.10 0.00 182.10 28.33 0.00 3,596.93			
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	ii). Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities b) Other current liabilities c) Provisions d) Current tax liabilities (net) Total current liabilities Total liabilities	0.00 1,748.69 0.00 145.67 28.33 0.00 1,922.69	2,585.16 0.00 182.10 28.33 0.00 3,596.93 3,629.14			
	ii) Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities b) Other current liabilities Of Provisions d) Current tax liabilities (net) Total current liabilities Total liabilities	0.00 1,748.69 0.00 145.67 28.33 0.00 1,922.69	2,585.16 0.00 182.10 28.33 0.00 3,596.93 3,629.14			
	ii) Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities b) Other current liabilities Of Provisions d) Current tax liabilities (net) Total current liabilities Total liabilities	0.00 1,748.69 0.00 145.67 28.33 0.00 1,922.69 1,935.58	2,585.16 0.00 182.16 28.33 0.00 3,596.93 3,629.14			
	ii). Trade payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial iliabilities b) Other current liabilities c) Provisions d) Current tax liabilities (net) Total current liabilities Total liabilities Total liabilities	0.00 1,748.69 0.00 145.67 28.33 0.00 1,922.69 1,935.58 13,521.63	2,585.10 0.00 182.10 28.33 0.00 3,596.93 3,629.14			
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 $Phone\ No.\ 02356\hbox{-}272339; Email\ Id: in fo@kesarpetroproducts.com; Website: www.kesarpetroproducts.com and the product of the product of$

UN-AUDITED CASH FLOW STATEMENT AS AT 30th SEPTEMBER, 2020

	As at	As at	
Particulars	30.09.2020 (Unaudited)	31.03.2020 (Audited)	
Net Profit/(Loss) before Tax & Extraordinary Items	0.83	(264.99)	
Adjustments for:			
Depreciation & Amortizations	292.12	503.91	
Other Non Operating Income	(9.26)	(96.26)	
nterest and Finance Charges	19.40	55.92	
Operating Profit before Working Capital Change	303.09	198.57	
(Increase)/Decrease in Current Assets	1,193.80	2,137.15	
Increase/(Decrease) in Current Liabilities	(872.84)	673.03	
CASH GENERATED FROM OPERATIONS	624.05	3,008.75	
Income Tax Paid	*		
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	624.05	3,008.75	
. CASH FLOW FROM INVESTING ACTIVITIES			
Addition to Fixed Assets	(31.73)	(90.64)	
Increase in Investment	(589.39)	(2,148.13)	
(Increase)/Decrease in Non Current Assets	(34.41)	14	
Other Non Operating Income	9.26	96.26	
Interest Paid	(19.40)	(55.92)	
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	(665.67)	(2,198.43)	
CASH FLOW FROM FINANCING ACTIVITIES			
Increase/(Decrease) in Borrowing	(820.71)	78.27	
(Increase) / Decrease in Long Term Loans & Advances	33.96	34.49	
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	(786.75)	112.76	
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	(828.37)	923.08	
Cash & Cash Equivalent as on 01st April	837.47	(85.61)	
Cash & Cash Equivalent as on 31st March/30th September	9.10	837.47	
The financial results of the company have been prepared in accordance with Indian Accounting Stan	dards(Ind AS) notified under the Co	mnanies	
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A. SACHDEV & CO. CHARTERED ACCOUNTANTS

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Limited 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 2nd quarter and period ended 30th September, 2020. 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) 2400, Engagements to Review Financial Statements 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 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 any material misstatement.

For A Sachdev & Co.

Chartered Accountants

(FRN:001307C)

(CA Manish Agarwal)

Partner

M. No. 078628

UDIN: - 20078628AAAAHE 8232

Place: Mumbai

Date: 12th November, 2020