

Date: 11/08/2023

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

Sub : Regulation 33 for the quarter ended 30th June, 2023 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 Friday, 11th August, 2023, inter-alia, approved the Un-Audited Financial Results of the Company for the quarter ended 30th June, 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 2 +91 22 46074866 mail: asachdevmumbai@gmail.com

Limited Review Report

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

- 1. We have reviewed the accompanying statement of unaudited financial results of Kesar Petroproducts Limited for the period ended 30th June, 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^{PCHDEV} (FRN:001307C)

(CA Brijendra Kumar Agarwal) Partner M. No. 090771 UDIN: 23090771BGYGGO6566 Place: Mumbai Date: 11th August 2023

_		Quarter Ended			INR in Lac Year Ended 31.03.2023
	Particulars	30.06.2023 31.03.2023 30.06.2022			
	•	Unaudited	Audited	Unaudited	Audited
	Income			4	
	a) i) Revenue from operations	3,834	3,621	5,486	13,96
1	ii) Less: GST recovered	573	496	792	1,97
	Revenue from operations (i-ii)	3,261	3,125	4,695	11,99
	b) Other income	42	37	44	14
	Total income (I)	3,303	3,162	4,739	12,14
	Expenses				
	a) Cost of materials consumed	2,452	2,491	4,359	10,02
2	b) Purchase of stock-in-trade	-	-	-	-
	c) Changes in inventories of finished goods,	228	(90)	(420)	(57
	stock-in-trade and work-in-progress			,	
	d) Employee benefits expense	156	162	194	57
	e) Finance costs	42	54	22	10
	f) Depreciation and amortisation expense	68	151	150	60
	g) Other expenses	349	379	390	1,32
	Total expenses (II)	3,294	3,147	4,695	12,04
ш	Profit before tax (I - II)	9	15	44	9
	Exception Items				-
IV	Tax expense				
	Current tax	3	. 36	11	5
	Deferred tax (credit) / charged	-	(5)		
		3	31	11	5
v	Net profit after tax (III - IV)	6	(16)	33	4
VI.	Other comprehensive income				
	(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)	-	-	-	
/11	Total comprehensive income for the period (V+VI)	6	(16)	33	4
111	Paid-up equity share capital (Face value INR 1 per share)	967	967	967	96
x	Other equity (excluding revaluation reserves)	-	-	-	10,98
x	Earnings per equity share (EPS) [Not annualised]		20 <u>-</u>		
	a) Basic EPS (INR)	0.01	(0.02)	0.03	0.0
	b) Diluted EPS (INR)	0.01	(0.02)	0.03	0.0

Kesar Petroproducts Limited Regd. Office : D-7/11,MIDC Lote Parshuram,Taluka Khed, Ratnagiri-415722

Notes

1) 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 11th August, 2023 and approved by the Board of Directors at their meeting held on 11th August, 2023. 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) The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the unaudited year to date figures up to the third quarter ended 31st December of the respective years which were subjected to limited review.

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



Place : Mumbai Date : 11th August, 2023