

| Particulars  | For the quarter ended (Unaudited) |            |            | For the Nine Month Period ended (Unaudited) |            | Year ended (Audited) |
|--|-----------------------------------|------------|------------|---|------------|----------------------|
|  | 31-12-2018                        | 30-09-2018 | 31-12-2017 | 31-12-2018                                  | 31-12-2017 | 31-03-2018           |
| I) Revenue from operations   | 6,280.22                          | 8,089.61   | 5,014.24   | 21,963.92                                   | 13,710.47  | 19,958.06            |
| II) Other Income   | 52.20                             | 76.33      | 22.95      | 188.68                                      | 81.95      | 170.98               |
| III) Total Income (I+II)   | 6,332.42                          | 8,165.94   | 5,037.19   | 22,152.60                                   | 13,792.42  | 20,129.04            |
| IV) Expenses   |                                   |            |            |   |            |                      |
| (a) Cost of materials consumed   | 4,706.37                          | 5,848.81   | 2,784.96   | 16,317.03                                   | 7,673.56   | 11,995.27            |
| (b) Changes in inventories of finished goods   | 69.27                             | (159.26)   | 242.13     | (106.54)                                    | (79.34)    | 0.46                 |
| (c) Other direct manufacturing expenses  | 649.42                            | 563.60     | 784.09     | 1,750.69                                    | 2,077.00   | 2,683.96             |
| (d) Excise Duty on sale of goods   | -                                 | -          | -          | -   | 492.59     | 492.59               |
| (e) Employee benefits expense  | 328.94                            | 327.35     | 324.77     | 987.14                                      | 925.39     | 1,239.85             |
| (f) Finance cost   | 84.14                             | 78.85      | 32.92      | 245.82                                      | 63.86      | 141.91               |
| (g) Depreciation and amortisation expenses   | 111.01                            | 111.41     | 87.43      | 332.59                                      | 257.47     | 360.98               |
| (h) Other expenses   | 516.59                            | 613.56     | 402.06     | 1,689.30                                    | 1,206.79   | 1,767.03             |
| Total Expenses (IV)  | 6,465.74                          | 7,384.32   | 4,658.36   | 21,216.04                                   | 12,617.32  | 18,682.05            |
| V) Profit/(Loss) before exceptional items and tax (III-IV)                           | (133.32)                          | 781.62     | 378.83     | 936.56                                      | 1,175.10   | 1,446.99             |
| VI) Exceptional Items  | -                                 | -          | -          | -   | -          | -                    |
| VII) Profit/(Loss) before tax (V - VI)   | (133.32)                          | 781.62     | 378.83     | 936.56                                      | 1,175.10   | 1,446.99             |
| VIII) Tax Expenses   |                                   |            |            |   |            |                      |
| (a) Current Tax  | (28.73)                           | 168.44     | 4.39       | 201.82                                      | 273.75     | 330.51               |
| (b) Deferred Tax   | 24.52                             | 77.66      | 116.05     | 139.55                                      | 135.77     | 158.88               |
| IX) Profit/(Loss) for the period from continuing operations (VII-VIII)               | (129.11)                          | 535.52     | 258.39     | 595.19                                      | 765.58     | 957.60               |
| X) Profit / (Loss) from discontinued operations                                      | -                                 | -          | -          | -   | -          | -                    |
| XI) Tax expenses of discontinued operations  | -                                 | -          | -          | -   | -          | -                    |
| XII) Profit / (Loss) from discontinued operations (after tax) (X-XI)                 | -                                 | -          | -          | -   | -          | -                    |
| XIII) Profit / (Loss) for the period (IX+XII)  | (129.11)                          | 535.52     | 258.39     | 595.19                                      | 765.58     | 957.60               |
| XIV) Other Comprehensive Income:   |                                   |            |            |   |            |                      |
| (a) (i) Items that will not be reclassified to Profit or Loss                        | (0.54)                            | (0.52)     | -          | (1.60)                                      | -          | (1.94)               |
| (ii) Income tax relating to items that will not be reclassified to Profit or Loss    | 0.16                              | 0.15       | -          | 0.47  | -          | 0.67                 |
| (b) (i) Items that will be reclassified to Profit or Loss                            | -                                 | -          | -          | -   | -          | -                    |
| (ii) Income tax relating to items that will be reclassified to Profit or Loss        | -                                 | -          | -          | -   | -          | -                    |
| XV) Total Comprehensive income for the period (XIII+XIV)                             |                                   |            |            |   |            |                      |
| [Comprising Profit / (Loss) and Other Comprehensive Income for the Period]           | (129.49)                          | 535.15     | 258.39     | 594.06                                      | 765.58     | 956.33               |
| XVI) Earnings Per Equity Share (For continuing operations)-in Rs*                    |                                   |            |            |   |            |                      |
| (a) Basic  | (0.22)                            | 0.91       | 0.44       | 1.01  | 1.30       | 1.63                 |
| (b) Diluted  | (0.22)                            | 0.91       | 0.44       | 1.01  | 1.30       | 1.63                 |
| XVII) Earnings Per Equity Share (For discontinued operations)-in Rs*                 |                                   |            |            |   |            |                      |
| (a) Basic  | -                                 | -          | -          | -   | -          | -                    |
| (b) Diluted  | -                                 | -          | -          | -   | -          | -                    |
| XVIII) Earnings Per Equity Share (For discontinued and continuing operations)-in Rs* |                                   |            |            |   |            |                      |
| (a) Basic  | (0.22)                            | 0.91       | 0.44       | 1.01  | 1.30       | 1.63                 |
| (b) Diluted  | (0.22)                            | 0.91       | 0.44       | 1.01  | 1.30       | 1.63                 |

\* Earnings per equity share and not annualised for Quarter / nine month ended periods.

Notes:

- Revenue from operations till June 30, 2017 included Excise Duty, which has been replaced by GST (Goods and Services Tax) w.e.f. 01st July 2017. GST does not form part of turnover and hence not included in the revenue from operations. In view of this, revenue from operations for the nine months ended on 31st December 2018 is not comparable with the corresponding previous period.
- Effective from April 01, 2018, the Company has adopted Ind AS 115 "Revenue from Contracts with Customers". The Application of Ind AS 115 did not have any material impact on the financial statements of the Company.
- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th February 2019, at Chennai.
- The Statutory Auditors of the Company have carried out Limited Review of the above Unaudited Financial Results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company has only one primary business segment that of manufacturing Poly Iso Butylene.
- The figures pertaining to the previous periods have been regrouped, reclassified and restated wherever considered necessary.

On behalf of the Board of Directors  
for Kothari Petrochemicals Limited



Arjun B Kothari  
Managing Director

Place : Chennai

Date : 12th February 2019