Kothari
PETROCHEMICALS LTD

Kothari Petrochemicals Limited
Regd. off.: "Kothari Building", No.115, M.G.Salai, Nungambakkam, Chennai - 600 034.
Phone : 044-35225500 / 501, www.kotharipetrochemicals.com

HCK
GROUP

May 28, 2025

Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza
Bandra - Kurla Complex
Bandra [E], Mumbai - 400 051

Dear Sirs,

Stock Code - **KOTHARIPET**

Sub: Outcome of Board Meeting held on 28th May 2025.

(i) With reference to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that, as required in terms of Regulation 30, 33 and other applicable provisions of Listing Regulations, the Board of Directors of M/s. Kothari Petrochemicals Limited at its meeting held on May 28, 2025 commenced at 11:45 hrs and concluded at 13:15 hrs has inter alia transacted and approved the Audited Financial Results of the Company for the quarter and year ended March 31, 2025.

(ii) Copies of Audited Financial Results, Auditors' Report issued thereon by the Statutory Auditors of the Company for the quarter and year ended March 31, 2025 and declaration that Statutory Auditors of the Company have issued the Audit Report with unmodified opinion on the Audited Financial Results of the Company for the year ended March 31, 2025 are enclosed as ***Annexure - I***

Kindly acknowledge and take this in your records.

Thanking You,

Yours faithfully

for **Kothari Petrochemicals Limited**

K. Priya

K. Priya
Company Secretary & Compliance Officer

Kothari Petrochemicals Limited
Chennai
600 034

Encl: as above

KOTHARI PETROCHEMICALS LIMITED

Regd.Office:"Kothari Buildings", 115, Mahatma Gandhi Salai, Chennai - 600 034

CIN: L11101TN1989PLC017347 Phone 044-35225527/044-35225528

Email:secdept@hckgroup.com Website:www.kotharipetrochemicals.com

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

Rs in lakhs

Particulars	Quarter ended			Year ended (Audited)	
	31-03-2025 (Audited) Refer Note 4	31-12-2024 (Unaudited)	31-03-2024 (Audited) Refer Note 4	31-03-2025	31-03-2024
I) Revenue from operations	15,291.73	13,127.44	16,793.74	57,733.94	59,590.63
II) Other Income	169.15	228.94	242.89	1,148.83	822.66
III) Total Income (I+II)	15,460.88	13,356.38	17,036.63	58,882.77	60,413.29
IV) Expenses					
(a) Cost of materials consumed	10,875.86	8,818.88	10,718.92	38,000.43	36,890.13
(b) Purchases of stock-in-trade	-	-	-	-	-
(c) Changes in inventories of finished goods	(790.78)	(686.13)	157.73	(753.24)	671.81
(d) Utilities and stores	984.18	998.59	919.37	4,186.58	4,180.87
(e) Employee benefits expense	702.83	688.58	679.18	2,886.71	2,752.86
(f) Finance cost	37.23	21.20	10.88	110.31	118.99
(g) Depreciation and amortisation expenses	212.53	218.91	191.96	840.73	762.40
(h) Other expenses	1,193.64	1,517.55	1,717.06	5,390.47	5,486.96
Total Expenses (IV)	13,215.49	11,577.58	14,395.10	50,661.99	50,864.02
V) Profit/(Loss) before exceptional items and tax (III-IV)	2,245.39	1,778.80	2,641.53	8,220.78	9,549.27
VI) Exceptional Item	-	-	(40.86)	-	(40.86)
VII) Profit/(Loss) before tax (V - VI)	2,245.39	1,778.80	2,600.67	8,220.78	9,508.41
VIII) Tax Expenses					
(a) Current Tax	547.56	546.66	717.91	2,067.16	2,664.58
(b) Deferred Tax	(29.77)	(52.90)	364.73	(428.16)	465.42
Total Tax expenses	517.79	493.76	1,082.64	1,639.00	3,130.00
IX) Profit/(Loss) for the period from continuing operations (VII-VIII)	1,727.60	1,285.04	1,518.03	6,581.78	6,378.41
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)	1,727.60	1,285.04	1,518.03	6,581.78	6,378.41
XIV) Other Comprehensive Income:					
(a)(i) Items that will not be reclassified to Profit or Loss	(9.06)	0.86	(0.53)	(43.05)	(74.25)
(ii) Income tax relating to items that will not be reclassified to Profit or Loss	2.28	(0.22)	4.48	10.84	25.95
(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]	1,720.82	1,285.68	1,521.98	6,549.57	6,330.11
XVI) Earnings Per Equity Share (For continuing operations)-in Rs					
(a) Basic	2.94	2.18	2.58	11.18	10.84
(b) Diluted	2.94	2.18	2.58	11.18	10.84
XVII) Earnings Per EquityShare (For discontinued operations)-in Rs					
(a) Basic	-	-	-	-	-
(b) Diluted	-	-	-	-	-
XVIII) Earnings Per Equity Share (For discontinued and continuing operations)-in Rs					
(a) Basic	2.94	2.18	2.58	11.18	10.84
(b) Diluted	2.94	2.18	2.58	11.18	10.84

P. CHANDRASEKAR LLP CHENNAI CHARTERED ACCOUNTANTS

Kothari Petrochemicals Limited Chennai 600 034

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH 2025

Rs in lakhs

Particulars	As at 31/03/2025 (Audited)	As at 31/03/2024 (Audited)
ASSETS		
Non-current assets		
a) Property, Plant & Equipment	19,205.13	11,392.41
b) Capital work in Progress	195.62	137.37
c) Investment Property	1,512.62	1,537.43
d) Intangible assets other than Goodwill	62.86	83.89
e) Right of use assets	278.65	-
f) Non-current investments		
g) Financial Assets		
(i) Others	472.96	573.77
(ii) Investments	2,596.34	939.55
h) Other non-current assets	337.04	140.37
	24,661.22	14,804.79
Current assets		
a) Inventories	4,097.51	3,095.85
b) Financial Assets		
(i) Investments	1,446.58	6,412.10
(ii) Trade receivables	5,201.33	5,866.84
(iii) Cash and cash equivalents	1,371.53	585.55
(iv) Bank balances other than (iii) above	299.84	585.24
(v) Loans	7.57	82.10
(vi) Others	25.63	31.33
c) Current tax assets (net)	18.58	18.58
d) Other current assets	720.09	414.12
	13,188.66	17,091.71
Total Assets	37,849.88	31,896.50
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	5,918.68	5,918.68
b) Other Equity	24,696.82	18,735.73
	30,615.50	24,654.41
Liabilities		
Non-Current liabilities		
a) Financial Liabilities		
(i) Borrowings	-	-
(i) Lease Liabilities	223.77	-
Provisions	23.55	15.84
b) Deferred tax liabilities (Net)	1,335.95	1,774.94
	1,583.27	1,790.78
Current liabilities		
a) Financial Liabilities		
(i) Borrowings	-	-
(i) Lease Liabilities	77.30	-
(ii) Trade payables		
dues of micro enterprises and small enterprises	574.32	482.93
dues of creditors other than micro enterprises	3,893.98	3,827.87
(iv) Other financial liability	577.54	708.85
b) Other current liabilities	149.69	172.71
c) Provisions	259.36	258.95
d) Current tax liabilities(Net)	118.92	-
	5,651.11	5,451.31
Total Equity and Liabilities	37,849.88	31,896.50

P. CHANDRASEKAR LLP ★ CHENNAI ★ CHARTERED ACCOUNTANTS

Kothari Petrochemicals Limited Chennai 600 034

Notes :

1) The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on 28th May 2025.

2) The decrease in the profit before tax during the year 2024-25 as compared to 2023-24 period is due to a lower volume because of short availability of raw materials.

3) The Company has only one primary business segment that of manufacturing Poly Iso Butylene.

4) The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published.

5) With effect from financial year 2024-25, the company has decided to opt for income tax under section 115BAA from the normal tax regime. Hence, accordingly, impact of the change in the tax rate has been accounted in the current quarter. Deferred tax assets/liabilities have also been remeasured to reflect the new tax rate.

6) The Company has no Subsidiary, Associate or Joint Venture Company(ies), as on 31st Mar 2025.

7) The company has reclassified the revenue from sale of input stream, which is not a byproduct, post rawmaterial extraction as reduction to the cost of materials consumed, to reflect core operations appropriately. Consequently, the revenue and cost of materials consumed is reduced to the extent of Rs. 1,067 lakhs and Rs.7,060 lakhs, respectively for the quarter and year ended 31st Mar 2025.

8) 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

P. CHANDRASEKAR LLP CHENNAI CHARTERED ACCOUNTANTS

Kothari Petrochemicals Limited Chennai 600 034

M. Rajavel
Wholetime Director
DIN: 08145611

Place : Chennai
Date : 28th May 2025

Kothari Petrochemicals Limited

Cash flow Statement for the year ended 31st Mar 2025

Rs in lakhs

Particulars	Year ended 31st Mar 2025	Year ended 31st Mar 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	8,220.78	9,508.41
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization expense	840.73	762.40
Exceptional items	0.00	40.86
Operating lease rentals from Investment Property	(239.07)	(226.08)
Interest income	(197.76)	(112.21)
Gain on Investments (net)	(435.17)	(314.97)
(Gain)/loss on sale of Property, Plant and Equipment	1.68	(17.99)
Unrealised foreign exchange differences(Gain)/loss (net)	27.80	14.34
Finance cost / Financial guarantee expenses	52.65	116.20
Interest expense on Lease liability	57.66	2.78
Operating profit before working capital changes	8,329.30	9,773.74
Adjustments for changes in working capital:		
(Increase)/decrease in operating assets-		
Inventories	(1,001.66)	249.74
Trade receivable	623.36	(1,185.52)
Financial assets-loans	74.53	(76.97)
Financial assets-others	88.97	(235.86)
Other Assets	(305.97)	30.49
Increase/(decrease) in operating liabilities-		
Trade payables	153.59	851.10
Financial liabilities-others	(121.74)	359.94
Other liabilities	(14.90)	54.46
	7,825.48	9,821.12
Less:Taxes paid	1,948.24	2,668.92
Net cash from / (used in) operating activities	**5,877.24**	**7,152.20**
B.CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of assets (including capital work-in-progress)	(8,606.46)	(1,556.35)
Net Movement in capital - creditors and advances	(216.82)	(41.21)
Redemption / (Purchase) of investments (Net)	3,715.19	(2,912.91)
Proceeds on sale of Property, Plant and Equipment	14.99	56.14
Term deposit/Margin money with bank account	295.98	(305.19)
Operating lease rentals from Investment Property	239.07	226.08
Interest received	215.30	93.00
Net cash from / (used in) investing activities	**(4,342.75)**	**(4,440.44)**
C.CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of long term borrowings	-	(2,241.61)
Payment of Lease Liability	(107.40)	(36.00)
Dividend paid	(588.46)	(882.70)
Finance cost / Financial guarantee expenses	(52.65)	(134.50)
Earmarked balances with bank-unclaimed Dividend account	-	(8.01)
Net cash from / (used in) financing activities	**(748.51)**	**(3,302.82)**
D.NET CASH FLOWS DURING THE YEAR(A+B+C)	**785.98**	**(591.06)**
E.Cash and cash equivalents at the beginning of the year	**585.55**	**1,176.61**
Cash & Bank balances	585.55	1,176.61
Cash Credit balance	-	-
F.CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR(D+E)	**1,371.53**	**585.55**
Cash & Bank balances	1,371.53	585.55
Cash Credit balance	-	-

The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard(Ind AS 7)

P. CHANDRASEKAR LLP CHENNAI CHARTERED ACCOUNTANTS

Kothari Petrochemicals Limited Chennai 600 034

M/s. P. Chandrasekar LLP
CHARTERED ACCOUNTANTS

No. 18A, 1st Floor, Plot No. 5, Balaiah Avenue, Luz,
Mylapore, Chennai – 600 004. Email: chennai@pchandrasekar.com

Independent Auditors Report on the Quarterly and yearly Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Kothari Petrochemicals Limited
Chennai 600 034

Opinion

1. We have audited the accompanying financial results of Kothari Petrochemicals Limited ("the Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

   (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

   (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('IndAS') specified under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the net profit after tax, other comprehensive income and other financial information for the quarter ended March 31, 2025 as well as for the year ended March 31, 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "*Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Financial Results

4. These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of annual financial statements. The Board of Directors of the Company are responsible for the preparation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable accounting standards 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 of 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors are 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.

6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the 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 the Statement.

8. As part of an audit in accordance with Standards on Auditing, specified under section 143(3) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

   - Identify and assess the risks of material misstatement of the Statement, 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143 (3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal



financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- 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 Company's ability 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 financial results 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

9. 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.

10. 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.

Other Matter

11. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to December 31, 2024, which were subjected to limited review by us, as required under the Listing Regulations.

For P Chandrasekar LLP
Chartered Accountants
FRN: 000580S/S200066





S Raghavendhar
Partner
M. No. 244016
UDIN: 25244016BMHPFB4194
Chennai
May 28, 2025

Kothari PETROCHEMICALS LTD

Kothari Petrochemicals Limited
Regd. off.: "Kothari Building", No.115, M.G.Salai, Nungambakkam, Chennai - 600 034.
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HCK GROUP

May 28, 2025

Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza
Bandra - Kurla Complex
Bandra [E], Mumbai - 400 051

Dear Sirs,

Stock Code - **KOTHARIPET**

Sub: **Declaration in pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

In Compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. P. Chandrasekar LLP, Chartered Accountants (FRN - 000580S / S200066), Statutory Auditors of the Company have issued the Audit Report with unmodified opinion on the Audited Financial Results of the Company for the year ended March 31, 2025.

This is for your kind information and records.

Thanking you

Yours faithfully
for **Kothari Petrochemicals Limited**

S. Sivamahesh
Chief Financial Officer

Kothari Petrochemicals Limited
Chennai
600 034

Plant :
1/2-B 33/5 Sathangadu Village, Manali, Chennai - 600 068, India, Phone +91 44 2594 1308 / 309, Fax +91 44 2594 1524

CIN : L11101TN1989PLC017347
TIN No. : 33523881406
CST No. 217771 / dt. 20-12-1999
GSTIN : 33AAACK1347H1ZX