



# Tamilnadu Petroproducts Limited

Email: secy-legal@tnpetro.com

Secy / 189 / 2019

10<sup>th</sup> February, 2020

The General Manager  
Listing Department  
BSE Limited  
Corporate Relations Department  
1<sup>st</sup> Floor, New Trading Ring  
Rotunda Building, PJ Towers  
Dalal Street, Fort, Mumbai - 400 001

The Listing Department  
National Stock Exchange of India Ltd  
Exchange Plaza, 5<sup>th</sup> Floor  
Plot No: C/1 'C' Block  
Bandra - Kurla Complex  
Bandra ( E )  
Mumbai - 400 051

**Scrip Code: 500777**

**Scrip ID / Symbol: TNPETRO**

Dear Sir / Madam,

Sub: Unaudited Financial Results for the third quarter and nine months ended 31<sup>st</sup> December, 2019 - reg

Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Unaudited Financial Results of the Company for the third quarter and nine months ended 31<sup>st</sup> December, 2019 approved by the Board of Directors at the meeting held today together with a copy of the Limited Review Report of the Auditors.

We request you to kindly take the above on record.

Thanking you,

Yours faithfully,  
For Tamilnadu Petroproducts Limited

K Priya  
Company Secretary & Compliance Officer.

Encl: a/ad



Regd. Office & Factory :  
Post Box No. 9, Manali Express Highway, Manali, Chennai - 600 068. India.  
Tel. : (0091) - 44 - 25945500 to 09 Telefax : 044-25945588  
Website : www.tnpetro.com CIN : L23200TN1984PLC010931  
TPL GSTIN : 33AAACT1295M1Z6



# **R.G.N. PRICE & CO.,**

## **CHARTERED ACCOUNTANTS**

Phone : 28413633 & 28583494  
E-Mail : price@rgnprice.com  
Offices at : Mumbai, Bengaluru, New Delhi,  
Kochi, Kollam & Kozhikode

Simpson's Buildings,  
861, Anna Salai,  
Chennai - 600 002

10<sup>th</sup> February 2020

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To

**The Board of Directors**

**Tamilnadu Petroproducts Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Tamilnadu Petroproducts Limited ('the Company') for the quarter and nine months ended 31st December 2019, ('the Statement'), 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. This Statement is the responsibility of the Company's Management and is approved by the Board of Directors. The statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our limited review.
3. We conducted our review of the Statement, insofar as it relates to the amounts and disclosures for the quarter and nine months ended 31st December 2019, in accordance with the Standard on Review Engagements (SRE) 2410 on "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 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 Standards on Auditing 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 stated 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 the aforesaid Indian Accounting Standards(Ind AS) specified under Section 133 of the Companies Act,2013 as amended read with rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R.G.N. Price & Co.,  
Chartered Accountants  
F R No.002785S



Mahesh Krishnan  
Partner

M.No.206520

UDIN 20206520AAAAA06611



**TAMILNADU PETROPRODUCTS LIMITED**

Registered Office : Manali Express Highway, Manali, Chennai-600068  
Website: www.tnmpetro.com ; Telefax No. 044-25945588; E-Mail: secy-legal@tnmpetro.com  
CIN: L23200TN1984PLC010931, Scrip Code: 500777, Scrip Id: TNPETRO

Rs. in Lakh

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2019**

	Quarter ended			Nine Months Ended		Year ended
	31-Dec-2019	30-Sep-2019	31-Dec-2018	31-Dec-2019	31-Dec-2018	31-Mar-2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	28,103	33,955	30,299	96,269	90,982	1,24,156
2 Other operating income	45	50	56	189	271	377
3 Other Income	179	210	114	523	563	696
<b>4 Total Income (1+2+3)</b>	<b>28,327</b>	<b>34,215</b>	<b>30,469</b>	<b>96,981</b>	<b>91,816</b>	<b>1,25,229</b>
5 Expenses:						
a) Cost of materials consumed	18,044	18,067	19,443	53,286	51,534	67,084
b) Changes in inventories of finished goods, work-in-progress and stock in trade	(3,670)	(775)	(2,758)	(3,414)	(628)	1,778
c) Employee benefits expense	1,002	1,023	756	3,062	2,564	3,581
d) Finance costs	234	236	154	669	505	685
e) Depreciation and amortisation expense	542	537	493	1,611	1,470	2,000
f) Power and fuel	6,160	7,052	6,950	20,252	19,142	26,173
g) Other expenses	4,180	5,631	3,686	14,789	11,765	16,760
<b>Total Expenses [5(a) to 5(g)]</b>	<b>26,492</b>	<b>31,771</b>	<b>28,724</b>	<b>90,255</b>	<b>86,352</b>	<b>1,18,061</b>
<b>6 Profit before tax (4 - 5)</b>	<b>1,835</b>	<b>2,444</b>	<b>1,745</b>	<b>6,726</b>	<b>5,464</b>	<b>7,168</b>
7 Tax expense:						
a) Current tax	519	725	670	1,877	2,027	2,675
b) MAT Credit	-	-	-	-	-	-
- Entitlement	-	-	-	-	-	-
- Utilization/write off	(0)	420	(293)	336	(895)	(1,121)
c) Provision for tax relating to prior years	-	-	-	-	198	198
d) Deferred Tax	(1)	(790)	(45)	(797)	(154)	(11)
<b>Total Tax Expenses[7(a) to 7(d)]</b>	<b>518</b>	<b>355</b>	<b>332</b>	<b>1,416</b>	<b>1,176</b>	<b>1,741</b>
<b>8 Net Profit/(Loss) after tax (6 - 7)</b>	<b>1,317</b>	<b>2,089</b>	<b>1,413</b>	<b>5,310</b>	<b>4,288</b>	<b>5,427</b>
9 Other Comprehensive income (OCI)						
a) Items that will not be reclassified to Profit & Loss(Net)	(16)	(265)	96	(271)	47	41
b) Items that will be reclassified to Profit & Loss(Net)	18	-	-	18	-	-
<b>10 Total Comprehensive income (8+/-9)</b>	<b>1,319</b>	<b>1,824</b>	<b>1,509</b>	<b>5,057</b>	<b>4,335</b>	<b>5,468</b>
11 Paid up equity share capital Face value per share of Rs.10/- each)	8,997	8,997	8,997	8,997	8,997	8,997
12 Reserves excluding revaluation reserve	-	-	-	-	-	31,863
13 Earnings per share in Rs.						
Basic and diluted *(not annualised)	1.46*	2.32*	1.57*	5.9*	4.77*	6.03*





**TAMILNADU PETROPRODUCTS LIMITED**

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CIN: L23200TN1984PLC010931, Scrip Code: 500777, Scrip Id: TNPETRO

**Notes to the Unaudited Standalone Financial Results:**

- 1 The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 10th February 2020 and have been subjected to limited review by the Statutory Auditors of the Company. The above results have been prepared in accordance with the Indian Accounting Standards - (Ind AS) as prescribed under Section 133 of the Companies Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 2 The Chief Operating Decision Maker (CODM) has considered manufacturing of industrial intermediate chemicals as the single operating segment as defined in Ind AS 108- Operating Segments.
- 3 Effective April 1, 2019 the Company adopted Ind AS 116- "Leases" using modified retrospective method, which on initial application resulted in recognition of Right of Use Assets(ROU) of Rs 1,18 crores and a corresponding lease liability. The effect of this adoption is not significant to the profit for the period and earning per share.



For Tamilnadu Petroproducts Limited

*Vijayagopal*

**KT Vijayagopal**  
**Whole Time Director (Finance) & CFO**

Place: Chennai

Date: 10th February 2020



# **R.G.N. PRICE & CO.,**

## **CHARTERED ACCOUNTANTS**

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10<sup>th</sup> February 2020

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To**  
**The Board of Directors**  
**Tamilnadu Petroproducts Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Tamilnadu Petroproducts Limited ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), for the quarter and nine months ended 31<sup>st</sup> December 2019, ('the Statement'), insofar as it relates to the amounts and disclosures for the quarter ended 31<sup>st</sup> December 2019, being submitted by the Parent pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. We draw attention to the fact that the consolidated financial results for the corresponding quarter and nine months ended 31<sup>st</sup> December 2018 were not subjected to our review.
3. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a conclusion on the Statement based on our review.
4. (a) We conducted our review of the Statement, insofar as it relates to the amounts and disclosures for the quarter and nine months ended 31<sup>st</sup> December 2019, 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 requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from 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 Standards on Auditing 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.

(b) In respect of the Consolidated Financial Results, we also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

5. Based on our review conducted as stated in Para 4 and Para 7, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards and other accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Unaudited Consolidated Financial Results includes the results of the following entities:
  - a. Tamilnadu Petroproducts Limited (the Holding Company)
  - b. Certus Investment and Trading Limited, (Subsidiary, Mauritius)
  - c. Certus Investment and Trading (S) Limited, ( Subsidiary, Singapore)
7. The Consolidated Unaudited Financial information includes interim financial results of 2 subsidiaries (including a step down subsidiary), whose interim financial information reflect Group's Share of Total Assets of Rs.11,975.23 lakhs , Group's share of total revenue of Rs.116.41 lakhs and Rs.333.26 lakhs, Group's share of total net profit after tax of Rs.106.03lakhs and Rs.293.41 lakhs and Group's share of total comprehensive income of Rs.106.03 lakhs and Rs.293.41 lakhs, for the quarter and nine months ended 31<sup>st</sup> December 2019 respectively, as considered in the consolidated unaudited financial results, which have not been reviewed or audited by their Auditors. According to the information and explanations given to us by the Parent's Management, these interim financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

For R.G.N. Price & Co.,  
Chartered Accountants  
F R No.002785S



Mahesh Krishnan  
Partner

M.No.206520

UDIN: 20206520AAAAAP4138



**TAMILNADU PETROPRODUCTS LIMITED**

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CIN: L23200TN1984PLC010931, Scrip Code: 500777, Scrip Id: TNPETRO

Rs. in Lakh

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2019**

	Quarter ended			Nine Months Ended		Year ended
	31-Dec-2019 Unaudited	30-Sep-2019 Unaudited	31-Dec-2018 Unaudited	31-Dec-2019 Unaudited	31-Dec-2018 Unaudited	31-Mar-2019 Audited
1 Revenue from Operations	28,103	33,955	30,301	96,269	90,984	1,24,156
2 Other operating income	45	50	53	189	268	377
3 Other Income	296	324	197	857	801	1,013
<b>4 Total Income (1+2+3)</b>	<b>28,444</b>	<b>34,329</b>	<b>30,551</b>	<b>97,315</b>	<b>92,053</b>	<b>1,25,546</b>
5 Expenses:						
a) Cost of materials consumed	18,044	18,067	19,444	53,286	51,535	67,084
b) Changes in inventories of finished goods, work-in-progress and stock in trade	(3,670)	(775)	(2,758)	(3,414)	(628)	1,778
c) Employee benefits expense	1,002	1,023	756	3,062	2,564	3,581
d) Finance costs	235	236	153	671	505	685
e) Depreciation and amortisation expense	542	537	493	1,611	1,470	2,000
f) Power and fuel	6,160	7,052	6,949	20,252	19,142	26,173
g) Other expenses	4,187	5,635	3,696	14,815	11,791	16,794
<b>Total Expenses [5(a) to 5(g)]</b>	<b>26,500</b>	<b>31,775</b>	<b>28,733</b>	<b>90,283</b>	<b>86,379</b>	<b>1,18,095</b>
<b>6 Profit before tax (4 - 5)</b>	<b>1,944</b>	<b>2,554</b>	<b>1,818</b>	<b>7,032</b>	<b>5,674</b>	<b>7,451</b>
7 Tax expense:						
a) Current tax	522	735	670	1,889	2,027	2,682
b) MAT Credit						
- Entitlement	-	-	602	-	-	-
- Utilization	(0)	420	(895)	336	(895)	(1,121)
c) Provision for tax relating to prior years	-	-	-	-	198	198
d) Deferred Tax	(1)	(790)	(45)	(797)	(154)	(11)
<b>Total Tax Expenses[7(a) to 7(d)]</b>	<b>521</b>	<b>365</b>	<b>332</b>	<b>1,428</b>	<b>1,176</b>	<b>1,748</b>
<b>8 Net Profit/(Loss) after tax (6 - 7)</b>	<b>1,423</b>	<b>2,189</b>	<b>1,486</b>	<b>5,604</b>	<b>4,498</b>	<b>5,703</b>
9 Other Comprehensive income (OCI)						
a) Items that will not be reclassified to Profit & Loss(Net)	(16)	(265)	96	(271)	47	41
b) Items that will be reclassified to Profit & Loss(Net)	20	300	(432)	297	524	631
<b>10 Total Comprehensive income (8+/-9)</b>	<b>1,427</b>	<b>2,224</b>	<b>1,150</b>	<b>5,630</b>	<b>5,069</b>	<b>6,375</b>
11 Paid up equity share capital Face value per share of Rs.10/- each)	8,997	8,997	8,997	8,997	8,997	8,997
12 Reserves excluding revaluation reserve	-	-	-	-	-	33,517
13 Earnings per share in Rs. Basic and diluted *(not annualised)	1.58*	2.43*	1.65*	6.23*	5*	6.34*





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CIN: L23200TN1984PLC010931. Scrip Code: 500777. Scrip Id: TNPETRO

**Notes to the Unaudited Consolidated Financial Results:**

- 1 The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 10th February 2020 and have been subjected to Limited Review by the Statutory Auditors of the Company. The above results have been prepared in accordance with Indian Accounting Standards-(Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 2 The Consolidated Financial Results of the Company's wholly owned subsidiary -Certus Investments & Trading Limited Mauritius is on the basis of financial statements prepared by the management of the subsidiary.
- 3 The Chief Operating Decision Maker (CODM) has considered manufacturing of Industrial intermediate Chemicals as the single operating segment as defined under Ind AS- 108 Operating Segments.
- 4 Effective April 1, 2019 the Group adopted Ind AS 116- "Leases" using modified retrospective method, which on initial application resulted in recognition of Right of Use Assets(ROU) of Rs 1.18 crores and a corresponding lease liability. The effect of this adoption is not significant to the profit for the period and earning per share.
- 5 The consolidated results for the quarter and nine months ended 31st December 2018 prepared under IND AS were not subjected to review by the Statutory Auditors.



**For Tamilnadu Petroproducts Limited**

*Vijayagopal*  
**K.T. Vijayagopal**  
**Whole Time Director (Finance) & CFO**

Place: Chennai  
Date: 10th February 2020



# Tamilnadu Petroproducts Limited

Email: [secy-legal@tnpetro.com](mailto:secy-legal@tnpetro.com)

Secy / 189 / 2019

10<sup>th</sup> February 2020

The General Manager  
Listing Department  
BSE Limited  
Corporate Relations Department  
1<sup>st</sup> Floor, New Trading Ring  
Rotunda Building, PJ Towers  
Dalal Street, Fort, Mumbai – 400 001

The Listing Department  
National Stock Exchange of India Ltd  
Exchange Plaza, 5<sup>th</sup> Floor  
Plot No: C/1 'C' Block  
Bandra – Kurla Complex  
Bandra ( E )  
Mumbai – 400 051

Scrip Code: 500777

Scrip ID / Symbol: TNPETRO

Dear Sir / Madam,

Sub: Company Updates – Press Release

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Please find enclosed copy of the Press Release relating to the Unaudited Standalone and Consolidated Financial Results of the Company for the Third Quarter and nine months ended 31<sup>st</sup> December, 2019.

We request you to kindly take the above on record.

Thanking you,

Yours faithfully

For Tamilnadu Petroproducts Limited

K Priya  
Company Secretary

Encl: a/a



Regd. Office & Factory :

Post Box No. 9, Manali Express Highway, Manali, Chennai - 600 068. India.

Tel. : (0091) - 44 - 25945500 to 09 Telefax : 044-25945588

Website : [www.tnpetro.com](http://www.tnpetro.com) CIN : L23200TN1984PLC010931

TPL GSTIN : 33AAACT1295M1Z6





# Tamilnadu Petroproducts Limited

Press release

For Immediate release

## Tamilnadu Petroproducts Ltd. announces Q3FY20 results

**Sales registered at INR 283.27 crore; EBIDTA registers year-on-year increase of 9% at INR 26.11 crore.**

- TPL won an Appreciation Award at 'Occupational Health, Safety and Environment Awards 2018', for its safety-first culture

**10<sup>th</sup> February 2020, Chennai / Mumbai:** Tamilnadu Petroproducts Ltd. (TPL), a world-class heavy chemicals and Linear Alkyl Benzene (LAB) manufacturing arm of AM International - Singapore, announced its Q3FY20 results today.

### Financials:

During Q3FY20, TPL clocked revenues of INR 283.27 crore as compared to INR 304.69 crore in the same quarter last year. The company's revenues for the 9-month period ended December'19 amounted to INR 969.81 crore compared to INR 918.16 crore in the corresponding period of FY 18-19.

### Standalone Quarterly Performance

Particulars	Q3FY19 (in INR)	Q3FY18 (in INR)
Revenues	283.27 crore	304.69 crore
EBITDA	26.11 crore	23.92 crore
PAT	13.17 crore	14.13 crore
EPS	1.46	1.57

The EBIDTA registered an increase of 9% to INR 26.11 crore during the quarter as compared to INR 23.92 crore in Q3FY19. PAT was at INR 13.17 crore as against INR 14.13 crore in Q3FY19, lower due to higher tax provision in the current quarter.

### Highlights during the quarter:

TPL won 'Occupational Health, Safety and Environment Awards 2018', from National Safety Council – Tamilnadu Chapter, highlighting TPL's commitment to safety and eco-consciousness, is a new feather in TPL's cap.



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# Tamilnadu Petroproducts Limited

## Leadership Comment:

**Mr. Ashwin Muthiah, Vice Chairman – TPL & Founding Chairman, AM International Group, Singapore:**

“Despite the macroeconomic headwinds, TPL has delivered a stable performance. I attribute this solidity to our relentless focus on customer centricity, operational excellence and innovation. These factors will help us strengthen our efforts in the upcoming quarters. Further, I would like to congratulate the team on the recognition from the National Safety Council. The Occupational Health, Safety and Environment Appreciation Award demonstrates our commitment to a ‘Safety First’ culture across all our manufacturing facilities.”

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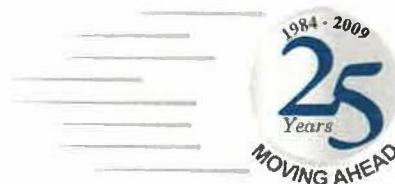
## About Tamilnadu Petroproducts Ltd <https://tnpetro.com/>

Tamilnadu Petroproducts Limited (TPL), was born in the year 1984 with the objective of setting up a world class Linear Alkyl Benzene (LAB) manufacturing facility. TPL grew in strength by thinking differently, laying down a fundamental platform for financial strength and responding to customer requirements with innovative products and services. The company’s strong emphasis on continuous upgradation of technology to match the state of art has been the prime reason for its success in realizing its full potential and its confident march into the competitive future.

TPL’s excellent track record and its achievements in a short time frame stand out distinctly, propelled by continuous upgradation of technology, nurturing talent and focussing on utmost customer satisfaction.

## For editorial queries, please contact:

Mr Udaya Kumar @9940637802 @ketchum Sampark



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