



# Tamilnadu Petroproducts Limited

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

Secy / 189 / BM 201 / 2019

21<sup>st</sup> May 2019

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: Outcome of Board Meeting held on 21<sup>st</sup> May 2019

## 1. Audited Financial Results for the year ended 31.03.2019

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Stand Alone and Consolidated Audited Financial Results of the Company for the year ended 31<sup>st</sup> March 2019, which were approved by the Board of Directors at the meeting held today. The Reports of the Auditors and the declaration regarding unmodified opinion are also enclosed.

## 2. Recommendation of Dividend

At the above meeting, the Board has recommended a dividend of Rs.1 per equity share of Rs.10/- each fully paid-up, (10 %) subject to the approval of the Members at the ensuing Annual General Meeting.

We request you to kindly take the above on record.

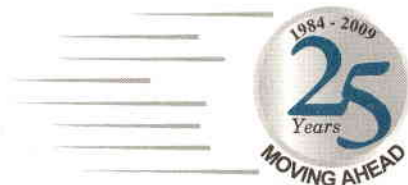
Thanking you,

Yours faithfully,

For Tamilnadu Petroproducts Limited

K Priya

Company Secretary



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**

Registered Office : Manali Express Highway, Manali, Chennai-600068  
 Website: www.tnpetro.com ; Telefax: 044-25945588; E-Mail: secy-legal@tnpetro.com  
 CIN: L23200TN1984PLC010931, Scrip Code: 500777, Scrip Id: TNPETRO

Rs. in lakhs

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2019**

	STANDALONE					CONSOLIDATED	
	Quarter ended		Year ended			Year ended	
	31-03-2019 Audited (Refer Note 9)	31-12-2018 Unaudited	31-03-2018 Audited (Refer Note 9)	31-03-2019 Audited	31-03-2018 Audited	31-03-2019 Audited	31-03-2018 Audited
<b>1</b> Revenue from Operations (Refer note 4 )	33,174	30,299	25,823	1,24,156	1,08,183	1,24,156	1,08,183
<b>2</b> Other operating income	106	56	97	377	326	377	326
<b>3</b> Other Income	133	114	348	696	730	1,013	932
<b>4 Total Income (1+2+3)</b>	<b>33,413</b>	<b>30,469</b>	<b>26,268</b>	<b>1,25,229</b>	<b>1,09,239</b>	<b>1,25,546</b>	<b>1,09,441</b>
<b>5</b> Expenses:							
a) Cost of materials consumed	15,550	19,443	16,494	67,084	58,639	67,084	58,639
b) Purchases of traded goods	-	-	40	-	1,270	-	1,270
c) Changes in inventories of finished goods, work-in-progress and stock in trade	2,406	(2,758)	(3,102)	1,778	(3,460)	1,778	(3,461)
d) Excise Duty	-	-	-	-	3,619	-	3,619
e) Employee benefits expense	1,017	756	768	3,581	3,204	3,581	3,204
f) Finance costs	180	154	699	685	672	685	672
g) Depreciation and amortisation expense	530	493	545	2,000	2,222	2,000	2,222
h) Power and fuel	7,031	6,950	4,341	26,173	20,604	26,173	20,604
i) Other expenses	4,995	3,686	4,901	16,760	15,701	16,794	15,735
<b>Total Expenses [5(a) to 5(i)]</b>	<b>31,709</b>	<b>28,724</b>	<b>24,686</b>	<b>1,18,061</b>	<b>1,02,471</b>	<b>1,18,095</b>	<b>1,02,504</b>
<b>6 Profit/(Loss) from ordinary activities before exceptional items (4-5)</b>	<b>1,704</b>	<b>1,745</b>	<b>1,582</b>	<b>7,168</b>	<b>6,768</b>	<b>7,451</b>	<b>6,937</b>
<b>7</b> Exceptional items	-	-	-	-	922	-	922
<b>8 Profit before tax (6 + 7)</b>	<b>1,704</b>	<b>1,745</b>	<b>1,582</b>	<b>7,168</b>	<b>7,690</b>	<b>7,451</b>	<b>7,859</b>
<b>9</b> Tax expense:							
a) Current tax	648	670	320	2,675	1,517	2,682	1,525
b) MAT Credit	-	-	-	-	-	-	-
- Entitlement	-	-	92	-	(1,105)	-	(1,105)
- Utilization	(226)	(293)	-	(1,121)	-	(1,121)	-
c) Provision for tax relating to prior years	-	-	-	198	-	198	-
d) Deferred Tax	143	(45)	174	(11)	2,108	(11)	2,108
<b>Total Tax Expenses[9(a)+9(b)+9(c)+9(d)]</b>	<b>565</b>	<b>332</b>	<b>586</b>	<b>1,741</b>	<b>2,520</b>	<b>1,748</b>	<b>2,528</b>
<b>10 Net Profit/(Loss) after tax (8 - 9)</b>	<b>1,139</b>	<b>1,413</b>	<b>996</b>	<b>5,427</b>	<b>5,170</b>	<b>5,703</b>	<b>5,331</b>
<b>11 Other Comprehensive income (OCI)</b>							
a) Items that will not be reclassified to Profit & Loss	(6)	96	(68)	41	(89)	41	(89)
b) Items that will be reclassified to Profit & Loss	-	-	-	-	-	631	68
<b>12 Total Comprehensive income (10+/-11)</b>	<b>1,133</b>	<b>1,509</b>	<b>928</b>	<b>5,468</b>	<b>5,081</b>	<b>6,375</b>	<b>5,310</b>
<b>13</b> 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	8,997
<b>14</b> Other equity	-	-	-	31,863	26,938	33,517	27,685
<b>15</b> Earnings per share in Rs.							
Basic and diluted *(not annualised)	1.27*	1.57*	1.11*	6.03	5.75	6.34	5.93



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Regd. Office: Manali Express Highway, Manali, Chennai - 600 068

website: www.tnpetro.com , E-mail : secy-legal@tnpetro.com, Phone No. 044-25941350, Fax 044-25941139

CIN: L23200TN1984PLC010931

**NOTES:****1. STATEMENT OF ASSETS AND LIABILITIES**

Rs. in lakhs

Particulars	STANDALONE		CONSOLIDATED	
	As at 31-03-2019 (Audited)	As at 31-03-2018 (Audited)	As at 31-03-2019 (Audited)	As at 31-03-2018 (Audited)
<b>ASSETS</b>				
<b>Non-Current Assets</b>				
(a) Property, Plant and Equipment	23,024	19,256	23,024	19,256
(b) Capital work-in-progress	2,034	3,717	2,034	3,717
(c) Investment Property	21	-	21	-
(d) Financial assets				
(i) Investments in subsidiaries	9,645	9,645	-	-
(ii) Other Investments	136	319	136	319
(e) Other financial assets	107	120	107	120
(f) Other non-current assets	787	423	787	418
<b>TOTAL NON-CURRENT ASSETS - 1</b>	<b>35,754</b>	<b>33,480</b>	<b>26,109</b>	<b>23,830</b>
<b>Current assets</b>				
(a) Inventories	7,876	10,589	7,876	10,589
(b) Financial assets				
(i) Trade Receivables	7,166	6,658	7,166	6,658
(ii) Cash and Cash equivalents	4	78	11,313	10,479
(iii) Bank balances other than ii) above	8,516	5,777	8,516	5,777
(iv) Other financial assets	138	683	138	683
(c) Other Current assets	1,808	1,567	1,826	1,573
(d) Assets classified as held for sale	1	21	1	21
<b>TOTAL CURRENT ASSETS - 2</b>	<b>25,509</b>	<b>25,373</b>	<b>36,836</b>	<b>35,780</b>
<b>TOTAL ASSETS (1+2)</b>	<b>61,263</b>	<b>58,853</b>	<b>62,945</b>	<b>59,610</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
(a) Equity share capital	8,997	8,997	8,997	8,997
(b) Other Equity	31,863	26,938	33,517	27,685
<b>TOTAL EQUITY - 1</b>	<b>40,860</b>	<b>35,935</b>	<b>42,514</b>	<b>36,682</b>
<b>Liabilities</b>				
<b>Non-Current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	-	-	-	-
(ii) Other financial liabilities	26	22	26	22
(b) Provisions	2,509	2,426	2,509	2,426
(c) Deferred tax liabilities (net)	2,537	1,427	2,537	1,427
<b>TOTAL NON-CURRENT LIABILITIES - 2</b>	<b>5,072</b>	<b>3,875</b>	<b>5,072</b>	<b>3,875</b>
<b>Current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	3,987	3,599	3,987	3,599
(ii) Trade payables	6,523	9,961	6,543	9,971
(iii) Other current financial liabilities	450	409	450	409
(b) Provisions	4,165	4,821	4,173	4,821
(c) Other Current Liabilities	206	253	206	253
<b>TOTAL CURRENT LIABILITIES - 3</b>	<b>15,331</b>	<b>19,043</b>	<b>15,359</b>	<b>19,053</b>
<b>TOTAL EQUITY &amp; LIABILITIES(1+2+3)</b>	<b>61,263</b>	<b>58,853</b>	<b>62,945</b>	<b>59,610</b>



**Notes :**

- 2 The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 21st May 2019 and have been subject to Audit 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 Companies (Indian Accounting Standards) Rules, 2015.
- 3 The Board of Directors have recommended a dividend of Rs. 1.00 per share (10%) on 8,99,71,474 equity shares of Rs.10/- each for the Financial Year 2018-19 subject to approval of Members at the Annual General Meeting.
- 4 In accordance with the requirements of Applicable Accounting Standards, Revenue from operations except for the period April 01 to June 30, 2017 is net of Goods and Service Tax (GST), While gross sales for the aforesaid quarter is inclusive of Excise Duty. Hence, the revenue from operations for the year ended 31.03.2019 is not comparable with the corresponding previous year
- 5 Effective 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.
- 6 The Company has commenced production of Propylene Oxide, an Industrial intermediate chemical, on 28th January 2019. The facility has been set up by conversion of the erstwhile Epichlorohydrin (ECH) manufacturing plant at Manali, Chennai.
- 7 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.
- 8 The Company had re-assessed the provision for differential excise duty demand of INR.499 Lakhs relating to financial years 2001 - 02 to 2004 - 05 made in the earlier year (FY 2017 - 18) in the light of certain evidences for payment of the original demand Submitted to the authorities and accordingly reversed the above provision in compliance with IND AS 8.
- 9 The figures of the current quarter and the quarter ended March 31, 2018 are the balancing figures between audited figures of the full financial year ended March 31, 2019 and March 31, 2018, respectively and published year to date figure upto third quarter ended December 31, 2018 and December 31, 2017 respectively.



For Tamilnadu Petroproducts Limited

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

Place: Chennai  
Date: May 21, 2019

**R.G.N. PRICE & CO.**  
CHARTERED ACCOUNTANTS

Phone : 28413633 & 28583494  
Telefax : 28544569  
E-Mail : [price@rgnprice.com](mailto:price@rgnprice.com)  
Offices at : Mumbai, Bangalore, New Delhi, Cochin,  
Quilon & Calicut

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

Ref. :

**INDEPENDENT AUDITORS' REPORT**

**TO THE MEMBERS OF TAMILNADU PETROPRODUCTS LIMITED**

1. We have audited the accompanying Statement of Standalone Financial Results of **Tamilnadu Petroproducts Limited** ("the Company"), for the year ended March 31, 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.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related standalone financial statements which have been prepared in accordance with the Indian Accounting Standards (IND AS) 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 express an opinion on the Statement based on our audit of such standalone financial statements.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of Statement.



We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
  - i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
  - ii) gives a true and fair view in conformity with the aforesaid Ind AS and other accounting principles generally accepted in India of the net profits and other financial information of the Company for the year ended March 31, 2019.
5. The Statement includes the results for the Quarter ended March 31, 2019 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**For R. G. N. PRICE & CO.**  
**Chartered Accountants**



**Mahesh Krishnan**  
**Partner**  
**M. No. 206520**  
**FR. No. 002785S**

**R.G.N. PRICE & CO.**  
CHARTERED ACCOUNTANTS

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861, Anna Salai,  
Chennai - 600 002.

Ref. :

**INDEPENDENT AUDITORS' REPORT**

**TO THE MEMBERS OF TAMILNADU PETROPRODUCTS LIMITED**

1. We have audited the accompanying Statement of Consolidated Financial Results of **Tamilnadu Petroproducts Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the year ended March 31, 2019 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been compiled from the related consolidated financial statements which is in accordance with the Indian Accounting Standards (IND AS) 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 express an opinion on the statement based on our audit of such consolidated financial statements.
2. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of risk of material misstatement in the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Holding Company's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Holding Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

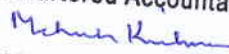


We believe that the audit evidence obtained by us and the audit evidence obtained by other auditors in terms of their reports referred to in paragraph 4 below, is sufficient and appropriate to provide a basis for our audit opinion.

3. In our opinion and to the best of our information and according to the explanation given to us, and based on the consideration of the reports of other auditors on separate financial statements of the subsidiaries, referred to in paragraph 4 below, the statement:
  - a) includes the results of the following subsidiaries:
    - i) Certus Investment and Trading Limited(CITL), Mauritius,
    - ii) Certus Investment and Trading (S) Private Limited (CITL), Singapore and
    - iii) Proteus Petrochemicals Private Limited, Singapore
  - b) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015; and
  - c) gives a true and fair view in conformity with aforesaid Ind AS and other accounting principles generally accepted in India of the net profit and other financial information of the Group for the year ended March 31, 2019.
4. We did not audit the financial statements of the subsidiaries, included in the consolidated financial results, whose financial statements reflect total assets of Rs. 10416.79 lakhs as at March 31, 2019, total revenues of Rs. 317.50 lakhs for the year ended March 31, 2019 and total net profit after tax of Rs.275.77 lakhs for the year ended on that date, as considered in the consolidated financial results. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors. The financial statements / other financial information of these subsidiaries has been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's Management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to Ind AS. We have audited these conversion adjustments made by the Holding Company's Management. Our opinion in so far as it relates to balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the Management of the Holding Company and audited by us.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the others auditors.

For R. G. N. PRICE & CO.  
Chartered Accountants

  
Mahesh Krishnan  
Partner  
M. No. 206520  
FR. No. 002785S






# Tamilnadu Petroproducts Limited

## DECLARATION

Pursuant to second proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) 2015, we hereby declare that the Reports of the Auditors on the Standalone and Consolidated Financial Statements for the year ended 31<sup>st</sup> March 2019 do not contain any modified opinion.

For Tamilnadu Petroproducts Limited

  
KT Vijayagopal



Place: Chennai

Date: 21.05.2019

Whole-Time Director (Finance) & CFO



Regd. Office & Factory :  
Post Box No. 9, Manali Express Highway, Manali, Chennai - 600 068. India.  
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Press release

For Immediate release

## TPL delivers 28% rise in sales in Q4 at Rs.331.71 crores

19% higher total income at Rs. 1252 crore in FY 2018-19

### Eminent bureaucrat & former Chief Secretary, Tamil Nadu, Shri. Debendranath Sarangi joins the board as an Independent Director

21<sup>st</sup> May 2019 Chennai / Mumbai:

#### Financials:

Tamilnadu Petroproducts Limited (TPL), India's leading industrial chemicals manufacturing company today announced its annual audited results for the FY 2018-19, posting 15% increase in sales for the year and 28% during the last quarter vis-a-vis the corresponding periods in the previous year.

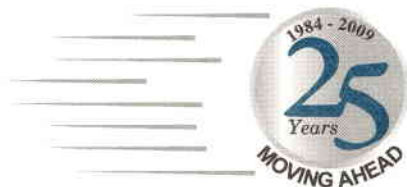
#### Quarterly and Annual Results:

Particulars	Quarterly			Annual	
	31-03-19	31-12-18	31-03-18	31-03-19	31-03-18
	Total Income	334.13	304.69	262.68	1252.29
EBIDTA	24.14	23.92	28.26	98.53	105.84
Profit before Tax	17.04	17.45	15.82	71.68	76.90
Profit after Tax	11.39	14.13	9.96	54.27	51.70

The Board of TPL has recommended a dividend of 10% for the year 2018-19 up from 5% in the previous year an increase of 100%

#### Appointment of New Director

Shri Debendranath Sarangi IAS (Retd.) has joined the board as an Independent Director. An eminent bureaucrat who was the former Chief Secretary, Tamil Nadu and had held other senior positions in the State Government Currently, he serves as an independent director in leading companies like Voltas and is the Chairman and Independent Director of Shriram City Union Finance.



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## Leadership Comment:

**Mr. Ashwin Muthiah, Vice Chairman – TPL & Founder Chairman, AM International, Singapore**

“TPL’s good performance has been due to our increased production capacity and productivity. The focus on LAB and chloralkali business has helped us serve our customer set in a profitable yet responsible manner. We remain committed to reduce our input costs and continue in our path to healthy financial and operational performance.”

Welcoming Shri Sarangi to the Board, he said, “We look forward to strengthening the board through the presence of eminent and experienced people like Shri Sarangi. We are committed to having board members who provide guidance and wisdom to the executive leadership for the benefit of all the stakeholders and also as best corporate governance measure.

## Developments during the year:

The year saw significant growth in sales. However, the earnings were impacted due to higher cost of feedstock and fuel, and the annual shutdown of LAB Plant for about three weeks. Additionally, the previous year profits included past insurance claims receipt of about Rs. 9.22 crore against Rs. 2.50 crore in the year under review.

During the year TPL completed the project for the conversion of its erstwhile ECH facilities to manufacture Propylene Oxide. With this, the Company has not only attained new capabilities but also brought into use an otherwise defunct facility, which had to be closed down in the year 2014 due to losses.

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## About TPL

Incorporated in the year 1984, TPL is one of the leading manufacturers of industrial intermediate chemicals, viz., Lenora Alkyl Benzene (LAB), Caustic Soda and Propylene Oxide in the country. The Company also sells Chlorine as a co-product of Caustic Soda.

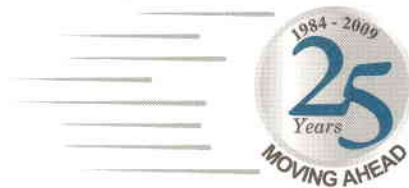
LAB is used extensively in detergent production and also as solvent and binder in specialty products such as cable oil, ink, paint, insulations, etc. Caustic Soda finds wide applications in textile, pulp & paper, aluminium and soaps & detergents, etc. Chlorine finds use in vinyl chloride, chlorinated paraffin wax, pulp & paper, water purification, chlorinated solvents, etc. and Propylene Oxide is the feedstock for Polyols and other Petrochemicals production of which was commenced in 2018-19

The Company is committed to be the preferred chemicals provider and add value to all the stakeholders.

For further information please visit the Company’s website [www.tnpetro.com](http://www.tnpetro.com) or write to [secy-legal@tnpetro.com](mailto:secy-legal@tnpetro.com)

## For editorial queries, please contact:

Mr. Udayakumar, Ketchum Sampark | t: + 9940637802



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