



Coromandel Engineering Company Limited
(ISO 9001:2015 & ISO 45001:2018 Certified Company) Registered and Corporate Office:
"BASCON FUTURA" No.10/2, Old No.
56L,Venkatanarayana Road, T. Nagar, Chennai -
600 017. CIN No: L74901TN1947PLC000343
Email: general@cec.coromandel-group.com
Website: www.coromandelengg.com

February 01, 2025

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

Scrip Code: 533167

Dear Sir,

Sub: Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024

Kindly take the above information on record.

Thanking you,

Yours faithfully,

For Coromandel Engineering Company Limited

AKB Babu Ismath Razack
Chief Financial Officer

Encl.: a.a.

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

Review Report To

THE BOARD OF DIRECTORS

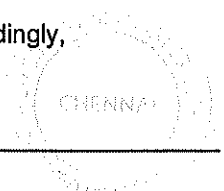
COROMANDEL ENGINEERING COMPANY LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of **COROMANDEL ENGINEERING COMPANY LIMITED** (the 'Company') for the quarter ended December 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

This Statement is the responsibility of the Company's management and has been approved by the Board of Directors, which 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 express a conclusion on the Statement based on our review.

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 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.



Based on our review conducted as 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 relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

1. As per MSMED Act, on payment made after 45 days, monthly compounding interest needs to be charged until the date of repayment. However, the company has computed the same on simple interest and the same has been charged to the books of accounts till 30.09.2024. Further, the interest for the current Quarter 3, has not been ascertained and subsequently has not been charged to the books of accounts.
2. We draw attention to the belated remittance of TDS during the Financial Year. There have been delays ranging from 24 to 102 days. For the month of July 2024, TDS was belatedly remitted but no interest has been paid on the same till date. Furthermore, for the month of October 2024 and November 2024, there has been delay in remittance of TDS on salary which was subsequently paid by December 2024. However, the belated remittance was made without payment of any interest.

For CNGSN & Associates LLP
Chartered Accountants
FRN: 004915S

Sonali



Sonali Khatod M

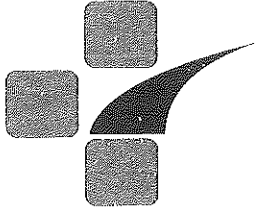
Partner

MRN: 254938

Place: Chennai

Dated: 31.01.2025

UDIN: 25254938BMOYTB5364



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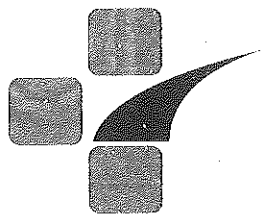
COROMANDEL ENGINEERING COMPANY LIMITED
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

Rs. in lakhs

Particulars		As at 31.12.2024	As at 30.09.2024	As at 31.03.2024
ASSETS				
1	Non-current assets			
	(a) Property, Plant and Equipment	140.01	164.79	205.44
	(b) Financial Assets			
	(i) Other Financial Assets	1.00	83.53	100.00
	(c) Deferred tax assets (net)	1,191.65	1,178.66	1,029.74
	(d) Other non-current assets	365.00	365.00	365.00
	Total Non- Current Assets	1,697.66	1,791.98	1,700.18
2	Current assets			
	(a) Inventories	1,112.60	1,173.31	1,257.44
	(b) Financial Assets			
	(i) Trade receivables	2,145.46	2,407.51	1,790.63
	(ii) Cash and cash equivalents and bank balances	201.72	5.22	2.42
	(iii) Other Financial assets	202.30	185.98	186.16
	(c) Other current assets	2,251.93	2,448.41	2,702.23
	Total Current Assets	5,914.01	6,220.43	5,938.88
	Total Assets (1+2)	7,611.67	8,012.41	7,639.06
EQUITY AND LIABILITIES				
1	Equity			
	(a) Equity Share Capital	3,323.36	3,323.36	3,323.36
	(b) Other Equity excluding non-controlling interests	(3,213.66)	(3,280.90)	(2,975.90)
	Total equity attributable to owners of the Company	109.70	42.46	347.46
	Liabilities			
2	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	-	375.00	630.84
	(b) Provisions	77.67	76.17	74.63
	(c) Deferred tax liabilities (Net)	-	-	-
	(d) Other non-current liabilities	-	-	-
	Total Non - Current Liabilities	77.67	451.17	705.46
3	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	2,078.08	1,878.09	1,037.01
	(ii) Trade payables - Micro & Small Enterprise	678.54	684.19	581.68
	(iii) Trade payables - Others	2,434.29	2,769.20	2,799.77
	(iv) Other financial liabilities	1,880.48	1,761.53	1,566.26
	(b) Provisions	-	-	-
	(c) Other current liabilities	352.94	425.77	601.41
	Total Current Liabilities	7,424.33	7,518.78	6,586.13
	Total Equity and Liabilities (1+2+3)	7,611.70	8,012.41	7,639.06

For C N G S N & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
F.R. No. 4915 S

SONALI KHATOD
PARTNER
MEMB. No. 254938



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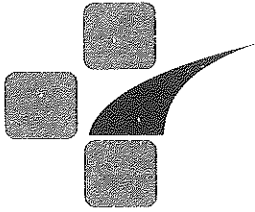
Statement of Standalone Unaudited Financial Results for the III Quarter ended 31st December 2024

(Rs. in lakhs except EPS)

S No	Particulars	Quarter ended			III Quarter ended		Year ended 31st March 2024
		31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	
		Unaudited			Unaudited		Audited
1	Revenue from operations	668.35	994.05	2,158.88	2,422.55	7,258.03	9,663.81
	Other Income	0.51	-	3.03	1.80	3.03	3.97
	Total Revenue (I + II)	668.86	994.05	2,161.91	2,424.35	7,261.06	9,667.78
2	Expenses						
	(a) Cost of materials consumed	139.68	198.99	923.15	698.77	3,268.80	4,026.04
	(b) Changes in inventories of finished goods and work-in-progress	-	-	-	-	-	-
	(c) Sub Contract and labour payments	61.08	457.52	736.57	783.63	2,513.98	3,566.29
	(d) Employee benefits expense	171.78	159.11	250.13	526.36	740.22	984.62
	(e) Finance costs	53.00	87.49	69.32	225.89	220.06	301.83
	(f) Depreciation and amortisation expense	24.98	25.08	41.81	75.09	121.02	161.37
	(g) Other expenses	164.10	184.12	214.60	514.30	758.48	1,010.73
	Total expenses	614.62	1,112.33	2,235.61	2,824.04	7,622.56	10,050.88
3	Profit / (Loss) before exceptional items and tax	54.24	(118.28)	(73.70)	(399.69)	(361.50)	(383.10)
4	Exceptional Items	-	-	-	-	21.21	21.21
5	Profit before Tax after exceptional items (3+4)	54.24	(118.28)	(73.70)	(399.69)	(340.29)	(361.89)
	Current Tax	-	-	-	-	-	-
	Deferred Tax	(13.00)	(129.41)	33.06	(161.92)	83.25	77.85
7	Net Profit / (Loss) after tax	67.24	11.13	(106.76)	(237.77)	(423.54)	(439.74)
8	Add: Other Comprehensive Income/(Loss) Items that will not be reclassified to Profit or Loss						
	(a) Remeasurements of the defined benefit liabilities / asset	-	-	-	-	-	-
	(b) Equity instruments through other comprehensive income	-	-	-	-	-	-
	Other Comprehensive Income/(Loss) Total	-	-	-	-	-	-
9	Total Comprehensive Income	67.24	11.13	(106.76)	(237.77)	(423.54)	(439.74)
10	Paid-up equity share capital (face value Rs. 10/- per share)	3,323.36	3,323.36	3,323.36	3,323.36	3,323.36	3,323.36
11	Reserve excluding revaluation reserves as per balance sheet of previous accounting year						(2,975.90)
12	Earnings per share of Rs. 10/- each (not annualised)						
	(a) Basic (Rs.)	0.20	0.03	(0.32)	(0.72)	(1.27)	(1.32)
	(b) Diluted (Rs.)	0.20	0.03	(0.32)	(0.72)	(1.27)	(1.32)

For C N G S N & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
F.R. No. 4815 S

SONALI KHATOD
PARTNER
MEMB. No. 254938



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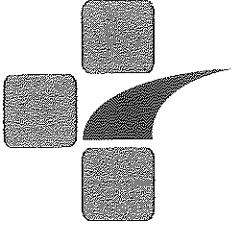
UNAUDITED CASH FLOW STATEMENT

Rs. in Lakhs

Particulars	III Quarter Ended		Half Yearly		Year ended
	Dec 31, 2024	Dec 31, 2023	Sep 30, 2024	Sep 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Cash Flow from Operating Activities					
Net Profit/ (Loss) before tax as per Statement of Profit & Loss	(237.77)	(287.83)	(453.93)	(287.83)	(383.10)
Adjustments for :					
Depreciation and amortisation expenses	75.09	79.21	50.11	79.21	161.37
Finance Cost	225.89	150.74	172.89	150.74	301.83
Interest Income	1.80	0.00	(1.22)	0.00	(3.03)
Operating Profit before working capital changes	65.01	(57.88)	(232.15)	(57.88)	77.06
Adjustments for :					
Trade and other Receivables	(367.83)	(308.20)	(346.46)	(308.20)	(446.15)
Inventories	144.84	7.58	84.13	7.58	107.71
Trade and other Payables	(268.62)	332.23	93.12	332.23	1456.91
Cash Generated from Operations	(426.60)	(26.27)	(401.36)	(26.27)	1195.54
Direct Taxes Refund/(Paid)/(Net)	0.00	(54.45)	0.04	(54.45)	(123.15)
Net Cash from/(used) in Operating Activities	(426.60)	(80.72)	(401.32)	(80.72)	1072.40
Cash Flow from Investing Activities					
Purchase of Property, Plant and Equipment	9.23	(18.91)	(9.24)	(18.91)	(19.52)
Interest income	(1.80)	0.00	1.22	0.00	3.03
Waiver of Preference dividend	0.00	21.21	0.00	21.21	21.21
Net Cash from Investing Activities	7.43	2.30	(8.02)	2.30	4.73
Cash flow from Financing Activities					
Proceeds from Preference Issue					
Loans availed/(repaid) (Net)	838.13	229.40	585.24	229.40	(774.38)
Finance Charges	(219.66)	(150.74)	(172.89)	(150.74)	(301.83)
Net Cash from/(used in) Financing Activities	618.47	78.66	412.35	78.66	(1076.20)
Net increase/ (decrease) in Cash and Cash Equivalents	199.30	0.24	3.01	0.24	0.93
Opening balance of Cash and Cash Equivalents	2.42	1.49	2.42	1.49	1.49
Closing balance of Cash and Cash Equivalents	201.72	1.73	5.22	1.73	2.42

For C **NGSN & ASSOCIATES LLP**
CHARTERED ACCOUNTANTS
F.R. No. 4915 S

SONAL KHATOD
PARTNER
MEMB. No. 254938



Notes:

1. The above Unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 31st January 2025 and were subject to limited review by the Auditors.
2. As the Company's business activity falls within a single significant business segment, viz. "Construction*", no separate segment information is enclosed.
3. Figures of the previous periods have been regrouped and reclassified wherever necessary, to correspond with classification of figures for current period.
4. These financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS') 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
5. The above standalone Unaudited financial results are also available on the stock exchange website www.bseindia.com and Company's website www.coromandelengg.com.

For Coromandel Engineering Company Limited

Chennai

31/01/2025

GV Manimaran

Chairman and Managing Director



Coromandel Engineering Company Limited
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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Not Applicable

C. DISCLOSURE OF OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

There is no default on loans and debt securities for the quarter ended December 31, 2024.

D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Not Applicable for this quarter

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone) (applicable only for Annual Filing i.e., 4th quarter)

Not Applicable for this quarter