

**General information about company**

Scrip code	500870
NSE Symbol	CASTROLIND
MSEI Symbol	NOTLISTED
ISIN*	INE172A01027
Name of company	CASTROL INDIA LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-01-2022
Date of end of financial year	31-12-2022
Date of board meeting when results were approved	31-10-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-10-2022
Description of presentation currency	INR
Level of rounding used in financial results	Crores
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Lubricants
Start date and time of board meeting	31-10-2022 16:10
End date and time of board meeting	31-10-2022 17:45
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

### Financial Results – Ind-AS

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2022	01-01-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	1121.07	3598.48
	Other income	18.71	47.41
	<b>Total income</b>	<b>1139.78</b>	<b>3645.89</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	575.66	1713
(b)	Purchases of stock-in-trade	72.65	206.13
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-36.77	-63.09
(d)	Employee benefit expense	63.45	199.89
(e)	Finance costs	1.23	2.44
(f)	Depreciation, depletion and amortisation expense	20.78	60.57
<b>(f)</b>	<b>Other Expenses</b>		
1	Others	188.94	682.09
10			
	<b>Total other expenses</b>	<b>188.94</b>	<b>682.09</b>
	<b>Total expenses</b>	<b>885.94</b>	<b>2801.03</b>

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<b>3</b>	<b>Total profit before exceptional items and tax</b>	253.84	844.86
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	253.84	844.86
<b>7</b>	<b>Tax expense</b>		
8	Current tax	69.19	228.59
9	Deferred tax	-2.52	-5.56
<b>10</b>	<b>Total tax expenses</b>	66.67	223.03
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	187.17	621.83
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	187.17	621.83

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<b>Other comprehensive income [Abstract]</b>			
<b>1 Amount of items that will not be reclassified to profit and loss</b>			
1	Re-measurement gains / (losses) on defined benefit plans	0	0.36
	<b>Total Amount of items that will not be reclassified to profit and loss</b>	0	0.36
2	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	0	0.09
<b>3 Amount of items that will be reclassified to profit and loss</b>			
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
4	<b>Income tax relating to items that will be reclassified to profit or loss</b>	0	0
5	<b>Total Other comprehensive income</b>	0	0.27

## Financial Results – Ind-AS

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<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
23	<b>Total Comprehensive Income for the period</b>	187.17	622.1
24	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	<b>Details of equity share capital</b>		
	Paid-up equity share capital	494.56	494.56
	Face value of equity share capital	5	5
27	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
29	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	1.89	6.29
	Diluted earnings (loss) per share from continuing operations	1.89	6.29
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	1.89	6.29
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	1.89	6.29
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	<b>Disclosure of notes on financial results</b>	Textual Information(1)	

## Text Block

Textual Information(1)

Notes:

1. The financial results have been prepared in accordance with Indian Accounting Standards ("IND AS") notified under section 133 of the Companies Act ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
2. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 31 Oct 2022.
3. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 31 Oct 2022.
4. The Company's business segment consists of a single segment of "Lubricants" in accordance with the requirements of Indian Accounting Standard (Ind AS) - 108 Operating Segment. Accordingly, no separate segment information has been provided.
5. The Parliament of India has approved the Code on Social Security, 2020 (the Code) which may impact the contributions by the Company towards provident fund, gratuity and ESIC. The Code has been published in the Gazette of India however, the effective date has not yet been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective, if any.

### Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2022	01-01-2022
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Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>1 Segment Revenue (Income)</b>		
(net sale/income from each segment should be disclosed)		
<b>Total Segment Revenue</b>		
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>		
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
<b>Total Profit before tax</b>		
<b>i. Finance cost</b>		
<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
<b>Profit before tax</b>		
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
<b>Total Segment Asset</b>		
<b>Un-allocable Assets</b>		
<b>Net Segment Asset</b>		
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
<b>Total Segment Liabilities</b>		
<b>Un-allocable Liabilities</b>		
<b>Net Segment Liabilities</b>		
<b>Disclosure of notes on segments</b>		

