



Rama Phosphates Ltd.

CIN: L24110MH1984PLC033917

MFG of SSP Fertilizer, Sulphuric Acid, Oleum 23% / 65%, Chlorosulphonic Acid, Edible Soya Oil, Soya De Oiled Cake, Lecithin, MgSO<sub>4</sub>, ZnSO<sub>4</sub>(Hepta & Mono Hydrate), Mix Micronutrients, Sulphur DP, SSF, Phospho Gypsum, LABSA.

Ref : RPL/BMD/2024  
Date : November 13, 2024

To,

<b>Bombay Stock Exchange Limited</b> Corporate Relation Department, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001.	<b>National Stock Exchange of India Limited</b> Exchange Plaza, Plot No. C/1, Block G, Bandra-Kurla Complex, Bandra (East), Mumbai - 400 051.
<b>Scrp Code: 524037</b>	<b>Symbol: RAMAPHO</b>

**Sub.: Outcome of the Board Meeting held on Wednesday, 13<sup>th</sup> November, 2024**

Dear Sir / Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at their meeting held today i.e. on Wednesday, the 13th day of November, 2024, have recorded and approved the following matters:

1. The Company has posted a net profit of ₹ 308.40 lakhs for the quarter ended September 30, 2024 as compared to net profit of ₹ 66.82 lakhs for the quarter ended September 30, 2023. Further, the Company has posted a net profit of ₹ 978.03 lakhs for the half year ended September 30, 2024 as compared to net profit of ₹ 100.22 lakhs for the half year ended September 30, 2023.
2. Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2024 along with Limited Review Report issued by M/s. Khandelwal & Mehta LLP, Chartered Accountants.
3. Adoption of new set of Articles of Association of the Company, subject to the approval of the Shareholders through Postal Ballot;
4. Sub-division/ split of the existing 1 (One) Equity Share of the Company, having face value of ₹ 10/- (Rupees Ten Only) each, into 2 (Two) Equity Share having face value of ₹ 5/- (Rupees Five Only) each, subject to the approval of the Shareholders of the Company through Postal Ballot.

The Record date for sub-division/ Split of existing Equity shares shall be decided in consultation with Stock Exchanges after taking aforesaid approval of the Shareholders of the Company.

5. Alteration of Capital Clause of the Memorandum of Association of the Company by inserting new Clause V.



...2/-

Regd. Office : 51-52, 5th Floor, Free Press House, Free Press Journal Marg, Nariman Point, Mumbai – 400 021  
☎ : +91 22 2283 4182 | ✉ : rama@ramagroup.co.in | 🌐 : www.ramaphosphates.com

INDORE > UDAIPUR > NIMBAHERA > PUNE > DHULE

6. Approval of Postal Ballot Notice along with explanatory statement thereto prepared in relation to seeking requisite approval from the shareholders for the adoption of new set of Articles of Association of the Company; Sub-division/split of equity shares of the Company and Alteration of Capital Clause of the Memorandum of Association of the Company.

The detailed disclosure for aforesaid Point No. 4 under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed herewith.

The meeting commenced at 12.30 p.m. and concluded at 2.00 p.m.

You are requested to take the above on record.

Kindly take the same on your records.

Thanking you.

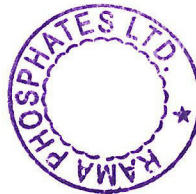
Yours faithfully,  
**For RAMA PHOSPHATES LIMITED**

JAMBU  
KUMAR  
PARAKH

Digitally signed by  
JAMBU KUMAR  
PARAKH  
Date: 2024.11.13  
14:02:13 +05'30'

**J. K. PARAKH**  
**CHIEF FINANCIAL OFFICER**

**Encl : as above**





Rama Phosphates Ltd.

CIN: L24110MH1984PLC033917

MFG of SSP Fertilizer, Sulphuric Acid, Oleum 23% / 65%, Chlorosulphonic Acid, Edible Soya Oil, Soya De Oiled Cake, Lecithin, MgSO<sub>4</sub>, ZnSO<sub>4</sub>(Hepta & Mono Hydrate), Mix Micronutrients, Sulphur DP, SSF, Phospho Gypsum, LABSA.

### Annexure

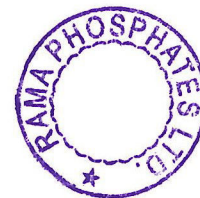
Disclosure of Event and Information pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

#### Item No. 3: Adoption of new set of Articles of Association of the Company ('AoA')

**Brief :** The Board of Directors of the Company at its meeting held on Wednesday, November 13, 2024 subject to approval of the shareholders; approved the Adoption of new set of Articles of Association of the Company as per Table F, in substitution and to the entire exclusion, of the regulations contained in the existing Articles of Association of the Company.

#### Item No. 4 : Sub-division/ Split of Equity shares

Sr. No.	Particulars	Disclosure
1.	Split Ratio	Existing 1 (One) Equity Share of the Company, having face value of ₹ 10/- (Rupees Ten Only) each, into 2 (Two) Equity Share having face value of ₹ 5/- (Rupees Five Only) each
2.	Rationale behind the Split	The Company being listed and traded on the National Stock Exchange of India Limited (NSE) and BSE Limited (BSE), the sub-division/ split of shares is intended to enhance liquidity of the Company's equity shares in the stock market and make the shares more affordable for small investors. By increasing the number of shares available at a lower face value, the Company aims to broaden its shareholder base, encourage retail participation, and improve marketability.



...2/-

3.	Pre and Post Share Capital - Authorized, Issued, Subscribed and Paid-up:																												
	<b>(a) Authorised Capital:</b>																												
	<table border="1"> <thead> <tr> <th rowspan="2">Type of Capital</th> <th colspan="3">Pre Sub-division/Split</th> <th colspan="3">Post Sub-division/ Split</th> </tr> <tr> <th>No. of Equity Shares</th> <th>Face Value (in ₹)</th> <th>Total Equity Share Capital (in ₹)</th> <th>No. of Equity Shares</th> <th>Face Value (in ₹)</th> <th>Total Equity Share Capital (in ₹)</th> </tr> </thead> <tbody> <tr> <td>Equity Share Capital</td> <td>3,10,00,000</td> <td>10</td> <td>31,00,00,000</td> <td>6,20,00,000</td> <td>5</td> <td>31,00,00,000</td> </tr> <tr> <td>Preference Share Capital</td> <td>1,00,00,000</td> <td>10</td> <td>10,00,00,000</td> <td>1,00,00,000</td> <td>10</td> <td>10,00,00,000</td> </tr> </tbody> </table>		Type of Capital	Pre Sub-division/Split			Post Sub-division/ Split			No. of Equity Shares	Face Value (in ₹)	Total Equity Share Capital (in ₹)	No. of Equity Shares	Face Value (in ₹)	Total Equity Share Capital (in ₹)	Equity Share Capital	3,10,00,000	10	31,00,00,000	6,20,00,000	5	31,00,00,000	Preference Share Capital	1,00,00,000	10	10,00,00,000	1,00,00,000	10	10,00,00,000
Type of Capital	Pre Sub-division/Split			Post Sub-division/ Split																									
	No. of Equity Shares	Face Value (in ₹)	Total Equity Share Capital (in ₹)	No. of Equity Shares	Face Value (in ₹)	Total Equity Share Capital (in ₹)																							
Equity Share Capital	3,10,00,000	10	31,00,00,000	6,20,00,000	5	31,00,00,000																							
Preference Share Capital	1,00,00,000	10	10,00,00,000	1,00,00,000	10	10,00,00,000																							
	<b>(b) Issued, Subscribed and Paid-up Capital of Equity Share :</b>																												
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Type of Capital (Equity)	Pre Sub-division/ Split			Post Sub-division/Split																									
	No. of Equity Shares	Face Value (in ₹)	Total Equity Share Capital (in ₹)	No. of Equity Shares	Face Value (in ₹)	Total Equity Share Capital (in ₹)																							
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Paid-up	1,76,93,213	10	17,67,43,000	3,53,86,426	5	17,67,43,000																							
	<ul style="list-style-type: none"> <li>As of date, no preference shares have been issued.</li> <li>amount due and payable on calls in arrears will be adjusted accordingly in the same proportion in line with sub division / split of shares</li> </ul>																												
4.	Expected Time of Completion	Within 3 (three) months from the date of approval of the shareholders of the Company																											
5.	Class of Shares which are sub-divided	Equity Shares																											
6.	Number of shares of each class pre and post-split	Refer details stated at Sr. Nos. 3 & 5 above																											
7.	Number of shareholders who did not get any shares in split and their pre-split shareholding	Not applicable																											



**Item No. 5 : Alteration of Capital Clause of the Memorandum of Association of the Company**

**Brief :** The Board of Directors of the Company at its meeting held on Wednesday, November 13, 2024 subject to approval of the shareholders; approved the alteration of Capital clause of the Memorandum of Association of the Company as below:

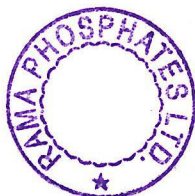
- V. The Authorised Share Capital of the Company is ₹ 41,00,00,000/- (Rupees Forty One Crores Only) divided into 6,20,00,000 (Six Crores Twenty Lacs) Equity Shares of ₹ 5/- each (Rupees Five Only) and 1,00,00,000 (One Crore) Preference Shares of ₹10/- (Rupees Ten Only) each with the rights, privileges and conditions attaching thereto as may be provided by the Articles of Association of the Company for the time being, with power to increase and reduce the Capital of the Company and to divide and/or subdivide the shares in the capital for the time being into several classes and to attach thereto respectively such preferential, guaranteed, qualified or special rights, privileges and conditions as may be determined by or in accordance with the Articles of Association of the Company and to vary, modify, amalgamate or abrogate any such rights, privileges or conditions in such manner as may for the time being be provided by the Articles of Association of the Company but subject always to the provisions of the Companies Act, 2013 including amendments thereto from time to time.

**For RAMA PHOSPHATES LIMITED**

JAMBU  
KUMAR  
PARAKH

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PARAKH  
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**J. K. PARAKH**  
**CHIEF FINANCIAL OFFICER**





STATEMENT OF UN-AUDITED FINANCIAL RESULTS  
For the Quarter & Half Year ended 30th September 2024

(₹ in lacs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
		1	2	3	4	5	6
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Revenue from Operations	20,945.61	15,369.48	17,144.89	36,315.09	30,078.16	60,316.82
2	Other Income	35.19	15.45	30.96	50.64	45.94	100.91
3	<b>Total Income</b>	<b>20,980.80</b>	<b>15,384.93</b>	<b>17,175.85</b>	<b>36,365.73</b>	<b>30,124.10</b>	<b>60,417.73</b>
4	Total Expense						
	(a) Cost of Materials Consumed	10,905.22	11,348.30	10,295.53	22,253.52	22,856.70	50,905.45
	(b) Purchase of Stock in Trade	98.09	254.04	36.33	352.13	85.11	284.81
	(c) Changes in Inventories of Finished goods, work-in-progress and stock-in-trade	4,119.47	(142.36)	3,004.61	3,977.11	(371.10)	(3,016.20)
	(d) Employees Benefit Expenses	874.84	762.33	812.57	1,637.17	1,654.90	3,208.39
	(e) Selling & Distribution Expenses	2,077.91	1,256.89	998.12	3,334.80	1,898.29	4,723.12
	(f) Finance Cost	347.99	264.07	285.83	612.06	606.88	1,281.81
	(g) Depreciation & Amortisation Expenses	204.92	202.13	246.76	407.05	496.16	896.84
	(h) Other Expenses	1,815.23	1,278.85	1,424.39	3,094.08	2,776.02	6,254.57
	<b>Total Expenses</b>	<b>20,443.67</b>	<b>15,224.25</b>	<b>17,104.14</b>	<b>35,667.92</b>	<b>30,002.96</b>	<b>64,538.79</b>
5	<b>Profit/(Loss) from operations before exceptional items and extra ordinary items (3-4)</b>	<b>537.13</b>	<b>160.68</b>	<b>71.71</b>	<b>697.81</b>	<b>121.14</b>	<b>(4,121.06)</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit/(Loss) before extra ordinary items (5-6)</b>	<b>537.13</b>	<b>160.68</b>	<b>71.71</b>	<b>697.81</b>	<b>121.14</b>	<b>(4,121.06)</b>
8	Extraordinary items	-	-	-	-	-	-
9	<b>Profit / ( Loss) before Tax (7-8)</b>	<b>537.13</b>	<b>160.68</b>	<b>71.71</b>	<b>697.81</b>	<b>121.14</b>	<b>(4,121.06)</b>
10	Provision for Taxation						
	i) Income Tax	-	-	18.58	-	42.63	-
	ii) Deferred Tax	188.70	(517.95)	(13.69)	(329.25)	(21.71)	(1,014.35)
	iii) Tax for Earlier Years	40.03	-	-	40.03	-	-
	Total Tax Expenses	228.73	(517.95)	4.89	(289.22)	20.92	(1,014.35)
11	Profit / (Loss) for the period (9-10)	308.40	678.63	66.82	987.03	100.22	(3,106.71)
12	Other Comprehensive Income (OCI)						
	Items that will not be reclassified to Profit or Loss						
	i) Remeasurement gain/(loss) on defined benefit plan	(2.88)	(2.74)	(4.48)	(5.62)	(7.73)	(10.93)
	ii) Gain / (Loss) on Fair Value of Investments	(0.09)	12.07	0.86	11.98	2.24	4.79
	iii) Freehold land revaluation	-	-	-	-	-	9,493.00
	iv) Income tax relating to Items that will not be reclassified to Profit or Loss	0.74	(1.04)	1.03	(0.30)	1.69	(1,821.86)
	Total Other Comprehensive Income / (expense) (OCI) net of tax	(2.23)	8.29	(2.59)	6.06	(3.80)	7,665.00
13	<b>Total Comprehensive Income (11+12)</b>	<b>306.17</b>	<b>686.92</b>	<b>64.23</b>	<b>993.09</b>	<b>96.42</b>	<b>4,558.29</b>
14	Paid Up Equity Share Capital (Face Value of ₹ 10/- Per Share)	1,767.43	1,767.43	1,767.43	1,767.43	1,767.43	1,767.43
15	Reserve Excluding Revaluation Reserves					-	25,845.48
16	Earning Per Share (EPS) in Rupees						
	Basic & Diluted EPS (not annualised)						
	a) Basic EPS (not annualised)	1.74	3.84	0.38	5.58	0.57	(17.56)
	b) Diluted EPS (not annualised)	1.74	3.84	0.38	5.58	0.57	(17.56)



Building Trust Together

Segment wise Revenue, Results and Capital Employed



(₹ in lacs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	<b>Segment Revenue</b>						
	*Fertilizers, Micro Nutrients & Chemicals	19,664.45	12,142.48	17,124.13	31,806.93	29,876.25	51,912.17
	Soya/Agri	1,281.16	3,227.00	20.76	4,508.16	201.91	8,404.65
	Net Sales / Income from operations	<b>20,945.61</b>	<b>15,369.48</b>	<b>17,144.89</b>	<b>36,315.09</b>	<b>30,078.16</b>	<b>60,316.82</b>
2	<b>Segment Result</b>						
	Profit / (Loss) after depreciation but before Int.&Taxation						
	*Fertilizers, Micro Nutrients & Chemicals	1,148.11	590.22	683.51	1,738.33	1,327.16	(1,896.07)
	Soya/Agri	(53.98)	52.72	(66.42)	(1.26)	(152.93)	(52.38)
	<b>Total</b>	<b>1,094.13</b>	<b>642.94</b>	<b>617.09</b>	<b>1,737.07</b>	<b>1,174.23</b>	<b>(1,948.45)</b>
	Less :						
	i) Interest	(347.99)	(264.07)	(285.83)	(612.06)	(606.88)	(1,281.81)
	ii) Other Unallocable expenses - net	(209.01)	(218.19)	(259.55)	(427.20)	(446.21)	(890.80)
	<b>Profit/(Loss) before Tax &amp; Exceptional items</b>	<b>537.13</b>	<b>160.68</b>	<b>71.71</b>	<b>697.81</b>	<b>121.14</b>	<b>(4,121.06)</b>
	Exceptional items	-	-	-	-	-	-
	<b>Profit/ (Loss) before tax</b>	<b>537.13</b>	<b>160.68</b>	<b>71.71</b>	<b>697.81</b>	<b>121.14</b>	<b>(4,121.06)</b>
3	<b>Segment Assets</b>						
	*Fertilizers, Micro Nutrients & Chemicals	58,371.93	57,168.59	52,286.06	58,371.93	52,286.06	57,762.20
	Soya/Agri	2,683.53	3,836.01	1,168.16	2,683.53	1,168.16	3,520.20
	Unallocable	1,247.94	1,308.04	1,167.26	1,247.94	1,167.26	1,320.44
	<b>Total</b>	<b>62,303.40</b>	<b>62,312.64</b>	<b>54,621.48</b>	<b>62,303.40</b>	<b>54,621.48</b>	<b>62,602.84</b>
4	<b>Segment Liabilities</b>						
	*Fertilizers, Micro Nutrients & Chemicals	22,962.82	21,933.98	23,031.85	22,962.82	23,031.85	22,229.39
	Soya/Agri	2,155.45	3,553.86	96.49	2,155.45	96.49	3,604.37
	Unallocable	910.19	856.02	673.19	910.19	673.19	1,487.23
	<b>Total</b>	<b>26,028.46</b>	<b>26,343.86</b>	<b>23,801.53</b>	<b>26,028.46</b>	<b>23,801.53</b>	<b>27,320.99</b>
5	<b>Total Capital Employed (3-4)</b>	<b>36,274.94</b>	<b>35,968.78</b>	<b>30,819.95</b>	<b>36,274.94</b>	<b>30,819.95</b>	<b>35,281.85</b>

\*Fertilizer Segment includes Non-Subsidised Fertilizers.

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 13th November, 2024. The Statutory Auditor has carried out a Limited Review of the Unaudited Financial Results for the quarter & Half year ended 30th September, 2024.
- The Board of Directors of the Company at its meeting held on 13th November 2024 approved the sub-division / split of the existing 1(One) Equity Share of the Company, having face value of Rs. 10/-(Rupees Ten Only) each into 2 (Two) Equity Share having face value of Rs.5/-(Rupees Five only) each, by alteration of capital clause of Memorandum of Association of the Company, subject to the approval of the shareholders of the company through Postal Ballot.
- The above results are prepared in compliance with Indian Accounting Standard (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 & amendments issued thereafter and other accounting principles generally accepted in India.
- Tax, including Deferred Tax is accounted based on quarterly results and difference, if any, will be adjusted in the last quarter for annual tax/deferred tax.
- A) The Company is focused on two business segments: Fertilizers, Micro Nutrients & Chemicals and Soya/Agri. Based on the "management approach" as defined in Ind AS 108 - 'Operating Segments', the Managing Director evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments. The accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in individual segments.  
B) Segment results represents the profit/(loss) before interest and Tax charged by each segment without allocation of central administrative costs, finance cost and other income.
- Figures of the previous quarter/period have been regrouped/rearranged, where ever necessary to make them comparable.

By order of the Board  
For Rama Phosphates Ltd.

H. D. Ramsinghani  
Chairman & Managing Director  
DIN 00035416



Place : Mumbai  
Date : 13th November, 2024



Statement of Assets and Liabilities

(₹ in lacs)

Particulars	As at	As at
	30.09.2024	31.03.2024
	(Un-Audited)	(Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	16,058.78	16,323.40
Intangible Assets	12.12	13.79
Right of Use Assets	385.56	474.43
Capital Work in progress	2,425.14	2,251.67
<b>Financial Assets:</b>		
i) Investments	27.97	19.11
ii) Other financial assets	769.28	945.04
Other non-current assets	6.12	15.49
<b>Total Non-Current Assets</b>	<b>19,684.97</b>	<b>20,042.93</b>
<b>Current Assets</b>		
Inventories	18,418.08	21,524.49
<b>Financial Assets:</b>		
i) Trade receivables	8,968.85	7,474.72
ii) Government Subsidies Receivable	9,262.74	6,932.04
iii) Cash and cash equivalents	20.49	28.35
iv) Bank balances other than Cash and cash equivalents	1,008.56	1,020.79
v) Loans	26.53	33.13
vi) Other financial assets	1,393.82	1,405.70
Other current assets	3,519.36	4,140.69
<b>Total Current Assets</b>	<b>42,618.43</b>	<b>42,559.91</b>
<b>TOTAL - ASSETS</b>	<b>62,303.40</b>	<b>62,602.84</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	1,767.43	1,767.43
Other equity	34,507.51	33,514.42
<b>Total Equity</b>	<b>36,274.94</b>	<b>35,281.85</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
i) Borrowings	-	0.14
ii) Lease Liabilities	263.64	345.37
Deferred tax liabilities (Net)	729.54	1,058.47
Provisions	115.19	115.46
<b>Total Non-Current Liabilities</b>	<b>1,108.37</b>	<b>1,519.44</b>
<b>Current Liabilities</b>		
Financial Liabilities :		
i) Borrowings	11,370.42	14,341.84
ii) Lease Liabilities	165.16	171.16
iii) Trade payables		
- Total outstanding dues to micro enterprises & small enterprises	178.38	35.93
- Total outstanding dues of Creditors other than micro enterprises & small enterprises	10,018.53	9,514.58
iv) Other financial liabilities	2,325.16	1,053.08
Other current liabilities	722.88	561.05
Provisions	139.56	123.91
<b>Total Current Liabilities</b>	<b>24,920.09</b>	<b>25,801.55</b>
<b>Total Liabilities</b>	<b>26,028.46</b>	<b>27,320.99</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>62,303.40</b>	<b>62,602.84</b>



Cash Flow Statement for the Half year ended 30.09.2024



		(₹ in lacs)	
Particulars		For the Half year ended 30th September, 2024	For the Half year ended 30th September, 2023
		(Un-Audited)	(Un-Audited)
A.	<b>CASH FLOW FROM OPERATING ACTIVITIES :</b>		
	<b>Net Profit / (Loss) before tax</b>	<b>697.81</b>	<b>121.14</b>
	<b>Adjustments for :</b>		
	Depreciation & Amortisation Expenses	407.05	496.16
	Interest on Financial Assets measured at amortised cost	(2.70)	(2.48)
	Finance costs	612.06	606.88
	Unrealised Foreign Exchange Loss / (Gain)	(60.13)	(37.77)
	Profit on sales of investment	(3.82)	-
	(Gain) / Loss on Termination of lease	(0.77)	-
	Interest income	(42.21)	(29.25)
	Sundry balances written off / (back) (net)	(0.08)	-
		<b>909.40</b>	<b>1,033.54</b>
	<b>Operating Profit / (Loss) before working capital changes</b>	<b>1,607.21</b>	<b>1,154.68</b>
	<b>Adjustment for changes in working capital</b>		
	<b>(Increase) / Decrease in working capital:</b>		
	Inventories	3,106.41	(4,113.61)
	Trade receivables	(1,494.05)	(70.10)
	Other Financial Assets-Loans-Current	6.60	(0.26)
	Other Financial Assets -Non Current	3.78	22.51
	Other Non Current Assets	9.37	3.05
	Other Financial Assets- Govt. Subsidies	(2,330.70)	3,381.82
	Other Financial Assets- Current	(11.19)	(98.68)
	Other Current Assets	621.33	(323.18)
	Trade payables	706.53	2,739.09
	Other Current Financial Liabilities	1,272.11	(218.82)
	Other Current Liabilities	161.83	75.37
	Current and Non Current Provisions	9.76	(34.43)
		<b>2,061.78</b>	<b>1,362.76</b>
	<b>Cash generated from / (used in) Operations</b>	<b>3,668.99</b>	<b>2,517.44</b>
	Direct taxes paid	(16.70)	(54.04)
	<b>Net Cash generated from / (used in) Operating activities before exceptional items</b>	<b>3,652.29</b>	<b>2,463.40</b>
	Exceptional item	-	-
	<b>Net Cash generated from / (used in) Operating activities</b>	<b>3,652.29</b>	<b>2,463.40</b>
B.	<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>		
	Purchase of PPE Including CWIP	(230.42)	(396.44)
	Capital Subsidy on PPE	174.68	-
	Proceeds from Sale of investments	6.94	-
	Margin Money Deposits	12.20	(149.94)
	Interest received	42.21	29.25
	<b>Net Cash generated from / (used in) Investing activities</b>	<b>5.61</b>	<b>(517.13)</b>
C.	<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
	Increase / (Decrease) in Short term borrowings (net)	(2,971.42)	(1,108.27)
	Increase / (Decrease) in Long term borrowings (net)	(0.14)	(0.91)
	Payment of Lease Rentals	(104.07)	(105.53)
	Interest paid	(590.13)	(577.46)
	Dividend paid	-	(176.96)
	<b>Net Cash generated from / (used in) Financing activities</b>	<b>(3,665.76)</b>	<b>(1,969.13)</b>
	<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>(7.86)</b>	<b>(22.86)</b>
	Cash and Cash Equivalents - at the beginning of the period	28.35	49.99
	Cash and Cash Equivalents - at the end of the period	20.49	27.13

Note:

- The above cash flow statement has been prepared under the indirect method as set out in Ind -AS 7 specified under section 133 of the Companies Act, 2013
- Figures in brackets denote cash outflow.
- Previous year figures have been regrouped and re-arranged wherever necessary to confirm the current year classification.

By order of the Board  
For Rama Phosphates Ltd.

  
H. D. Ramsinghani  
Chairman & Managing Director  
DIN : 00035416



Place : Mumbai  
Date : 13th November, 2024

