



Rama Phosphates Ltd.

CIN: L24110MH1984PLC033917

MFG of SSP Fertilizer, Sulphuric Acid, Oleum 23% / 65%, Chlorosulphonic Acid, Edible Soya Oil, Soya De Oiled Cake, Lecithin, MgSO₄, ZnSO₄(Hepta & Mono Hydrate), Mix Micronutrients, Sulphur DP, SSF, Phospho Gypsum, LABSA.

Ref : RPL/BMD/2024
Date : August 14, 2024

To,

Bombay Stock Exchange Limited Corporate Relationship Department Phiroze Jeejeebhoy Towers, 25 th Floor, Dalal Street, Fort, Mumbai 400 001	National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, Block G, Bandra-Kurla Complex, Bandra (East) Mumbai 400 051
Scrip Code: 524037	Symbol : RAMAPHO

Dear Sir/Madam,

We wish to inform you that at the Meeting held today the Board has approved the Unaudited Financial Results for the quarter ended June 30, 2024.

Pursuant to regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), we hereby enclose Unaudited Financial Results along with Limited Review Report issued by the statutory auditors M/s. Khandelwal & Mehta LLP for the quarter ended June 30, 2024.

The Meeting of the Board of Directors of the Company Commenced at 12:30 p.m. and concluded at 1:55 p.m.

Kindly take the same on records.

Thanking you,

Yours faithfully,
For RAMA PHOSPHATES LIMITED

JAMBU
KUMAR
PARAKH

Digitally signed by
JAMBU KUMAR
PARAKH
Date: 2024.08.14
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J K PARAKH
CHIEF FINANCIAL OFFICER

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INDORE > UDAIPUR > NIMBAHERA > PUNE > DHULE

Rama Phosphates Limited



REGISTERED OFFICE : 51-52, FREE PRESS HOUSE, NARIMAN POINT, MUMBAI 400021

CIN NUMBER - L24110MH1984PLC033917

WEB ADDRESS - www.ramaphosphates.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS

For the Quarter ended 30th June 2024

Sr. No.	Particulars	Quarter Ended			Year Ended
		30th June 2024	31st March 2024	30th June 2023	31st March 2024
		1	2	3	4
		(Un-audited)	(Audited)	(Un-audited)	(Audited)
1	Revenue from Operations	15,369.48	18,621.19	12,933.27	60,316.82
2	Other Income	15.45	49.83	14.98	100.91
3	Total Income	15,384.93	18,671.02	12,948.25	60,417.73
4	Total Expense				
	(a) Cost of Materials Consumed	11,348.30	13,584.36	12,561.17	50,905.45
	(b) Purchase of Stock in Trade	254.04	147.02	48.78	284.81
	(c) Changes in Inventories of Finished goods, work-in-progress and stock-in-trade	(142.36)	3.77	(3,375.71)	(3,016.20)
	(d) Employees Benefit Expenses	762.33	868.64	842.33	3,208.39
	(e) Selling & Distribution Expenses	1,256.89	1,755.62	900.17	4,723.12
	(f) Finance Cost	264.07	385.41	321.05	1,281.81
	(g) Depreciation & Amortisation Expenses	202.13	174.44	249.40	896.84
	(h) Other Expenses	1,278.85	2,241.86	1,351.63	6,254.57
	Total Expenses	15,224.25	19,161.12	12,898.82	64,538.79
5	Profit/(Loss) from operations before exceptional items and extra ordinary items (3-4)	160.68	(490.10)	49.43	(4,121.06)
6	Exceptional items	-	-	-	-
7	Profit/(Loss) before extra ordinary items (5-6)	160.68	(490.10)	49.43	(4,121.06)
8	Extraordinary items	-	-	-	-
9	Profit / (Loss) before Tax (7-8)	160.68	(490.10)	49.43	(4,121.06)
10	Provision for Taxation				
	i) Income Tax	-	-	24.05	-
	ii) Deferred Tax	(517.95)	(257.58)	(8.02)	(1,014.35)
	iii) Tax for Earlier Years	-	-	-	-
	Total Tax Expenses	(517.95)	(257.58)	16.03	(1,014.35)
11	Profit / (Loss) for the period (9-10)	678.63	(232.52)	33.40	(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	(2.74)	(0.55)	(3.25)	(10.93)
	ii) Gain / (Loss) on Fair Value of Investments	12.07	(1.23)	1.38	4.79
	iii) Freehold land revaluation	-	9,493.00	-	9,493.00
	iv) Income tax relating to Items that will not be reclassified to Profit or Loss	(1.04)	(1,823.78)	0.66	(1,821.86)
	Total Other Comprehensive Income / (expense) (OCI) net of tax	8.29	7,667.44	(1.21)	7,665.00
13	Total Comprehensive Income (11+12)	686.92	7,434.92	32.19	4,558.29
14	Paid Up Equity Share Capital (Face Value of ₹ 10/- Per Share)	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)	3.84	(1.31)	0.19	(17.56)
	b) Diluted EPS (not annualised)	3.84	(1.31)	0.19	(17.56)



Building Trust Together

Sr. No.	Particulars	Quarter Ended			Year Ended
		30th June 2024	31st March 2024	30th June 2023	31st March 2024
		(Un-audited)	(Audited)	(Un-audited)	(Audited)
1	Segment Revenue				
	*Fertilizers, Micro Nutrients & Chemicals	12,142.48	13,586.81	12,752.12	51,912.17
	Soya/Agri	3,227.00	5,034.38	181.15	8,404.65
	Net Sales / Income from operations	15,369.48	18,621.19	12,933.27	60,316.82
2	Segment Result				
	Profit/ (Loss) after depreciation but before Int. & Taxation				
	*Fertilizers, Micro Nutrients & Chemicals	590.22	138.07	643.65	(1,896.07)
	Soya/Agri	52.72	10.93	(86.51)	(52.38)
	Total	642.94	149.00	557.14	(1,948.45)
	Less :				
	i) Interest	(264.07)	(385.41)	(321.05)	(1,281.81)
	ii) Other Unallocable expenses - net	(218.19)	(253.69)	(186.66)	(890.80)
	Profit/(Loss) before Tax & Exceptional items	160.68	(490.10)	49.43	(4,121.06)
	Exceptional items	-	-	-	-
	Profit/ (Loss) before tax	160.68	(490.10)	49.43	(4,121.06)
3	Segment Assets				
	*Fertilizers, Micro Nutrients & Chemicals	57,168.59	57,762.20	56,182.72	57,762.20
	Soya/Agri	3,836.01	3,520.20	1,244.85	3,520.20
	Unallocable	1,308.04	1,320.44	1,052.38	1,320.44
	Total	62,312.64	62,602.84	58,479.95	62,602.84
4	Segment Liabilities				
	*Fertilizers, Micro Nutrients & Chemicals	21,933.98	22,229.39	26,616.85	22,229.39
	Soya/Agri	3,553.86	3,604.37	181.07	3,604.37
	Unallocable	856.02	1,487.23	749.36	1,487.23
	Total	26,343.86	27,320.99	27,547.28	27,320.99
5	Total Capital Employed (3-4)	35,968.78	35,281.85	30,932.67	35,281.85

*Fertilizer Segment includes Non-Subsidised Fertilizers.

Notes:

- The above results have been reviewed by the Audit Committee and were taken on the record by the Board at their Board meeting held on 14th August, 2024. The Statutory Auditor has carried out a Limited Review of the Unaudited Financial Result for the quarter ended 30th June, 2024.
- 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.
- There is a significant increase in deferred tax income during this quarter on account of changes in taxation of capital gains pursuant to the changes proposed by The Finance (No. 2) Bill, 2024. The adjustment made to the deferred tax is in accordance with the provisions of Ind AS 12.
- 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. Kamsinghani
Chairman & Managing Director
DIN 00035416



Place : Mumbai
Date : 14th August, 2024

