

RAMPUR FERTILIZERS LIMITED

CIN: L15136UP1988PLC010084

Registered Office: Judges Bareilly Road, Rampur-244901 (U.P.)

Phone No. 0595-2352028 | Fax No. 0595-2352030

Website: www.rampurfert.com | E-mail: rkumar@rampurfert.com



Date: 09/11/2023

ISIN: INE671X01012

To
Head- Listing & Compliance
The Calcutta Stock Exchange Ltd.
7 Lyons Range, Dalhousie Murgighata,
B.B.D. Bagh, Kolkata-700001.

To,
Head- Listing & Compliance
Metropolitan Stock Exchange of India Ltd. (MSEI)
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,
Opp. Trident Hotel, Bandra Kurla Complex,
Bandra (E), Mumbai – 400 098, India.

Dear Sir / Madam,

Scrip Code: 10028389 / RAMPURFERT

Reg. – Decision taken at Board Meeting 9th November 2023, where Financial Statement for the Second Quarter / Half Year ended on 30th September 2023 was approved (Regulation 33).

The Board of Directors in their Meeting held on Thursday 9th day of November 2023 at 4:00 P.M. at Judges Bareilly Road, Rampur-244901 (U.P.), the meeting commenced at: 4:00 P.M. and concluded at 4:30 P.M.:

1. Has taken on record the un-audited Financial Results, standalone and consolidated, for second quarter / half year ended on 30th September 2023. The Un-Audited results with limited review by Auditors are hereby enclosed.

Thanking You,
Yours Sincerely,

For Rampur Fertilizers Limited


Rajeev Kumar
(Company Secretary & Compliance Officer)



Enclosures: Un-Audited results with limited review by Auditors.

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

To the Board of Directors of Rampur Fertilizers Limited

We have reviewed the accompanying statement of standalone unaudited financial results of **Rampur Fertilizers Limited** for the quarter ended on 30th Sept. 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

Place: Noida

Date: 09/11/2023

For APT & Co LLP
Chartered Accountants
FRN: 014621C/N500088



Dilip Kumar Singh
Partner

M. No: 523877

UDIN : 23523877BGAQDR8318

RAMPUR FERTILIZERS LIMITED

Regd. Office : Judges Bareilly Road, Rampur-244901

CIN - L15136UP1988PLC010084

E-mail ID - info@rampurfert.com, Website - www.rampurfert.com

Standalone Financial Statement of Assets and Liabilities

(Rs in Lacs)

Particulars	For Half Year ended (Unaudited)	For Year ended (Audited)
	As at 30.09.2023	As at 31.03.2023
ASSETS		
(1) Non- Current Assets		
a) Property, Plant & Equipments & Intangible Assets		
i) Property, Plant & Equipments	937.18	986.90
b) Non-Current Investments	575.55	238.77
c) Deferred Tax Assets(Net)	2.54	2.54
d) Long -Term loans and Advances	-	363.03
e) Other non-current Assets	634.80	533.50
TOTAL NON-CURRENT ASSETS	2,150.07	2,124.74
(2) Current Assets		
a) Inventories	363.55	258.70
b) Trade Receivables	158.68	109.06
c) Cash and cash equivalents	85.31	211.18
d) Short-Term Loans and Advances	47.97	47.69
TOTAL CURRENT ASSETS	655.51	626.63
TOTAL	2,805.58	2,751.37
EQUITY AND LIABILITIES		
(1) EQUITY		
a) Share Capital	494.82	494.82
b) Reserves and Surplus	1,145.82	1,229.75
TOTAL EQUITY	1,640.63	1,724.56
(2) Non-Current Liabilities		
a) Long-Term Borrowings	863.87	870.37
b) Long Term Provisions	50.81	54.40
TOTAL NON-CURRENT LIABILITIES	914.67	924.76
(3) Current Liabilities		
a) Trade Payables	8.48	43.60
b) Other Current Liabilities	241.79	58.44
TOTAL CURRENT LIABILITIES	250.28	102.04
TOTAL	2,805.58	2,751.37
Significant Accounting policies and notes to Financial Statements		

Place : Rampur

Date : 09th Nov.2023



For and on behalf of the Board of Directors of
Rampur Fertilizers Limited

(Signature)

Anshuman Khaitan
(Managing Director)
DIN - 00606546

RAMPUR FERTILIZERS LIMITED
Regd. Office : Judges Bareilly Road, Rampur-244901
CIN - L15136UP1988PLC010084

E-mail ID - info@rampurfert.com, Website - www.rampurfert.com

Standalone statement of Financial Results for the Quarter and Half year ended 30th September 2023

(Rs. in Lacs)

Particulars	Qtr Ended			Six Months Ended		Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
Revenue from operations	532.61	621.73	820.45	1,154.34	2,191.81	3,133.04
Other income	15.24	8.83	46.03	24.62	49.90	96.99
Total Revenue (A)	547.86	630.56	866.48	1,178.96	2,241.71	3,230.04
Expenses:						
Cost of Material Consumed	415.67	390.52	698.29	902.43	1,697.54	2,590.59
Change in Inventories	(9.93)	56.80	13.29	28.81	20.97	6.06
Employees Benefit expenses	88.25	83.61	93.83	174.17	183.25	403.66
Finance costs	1.50	0.29	1.63	1.70	3.45	4.34
Depreciation	19.50	19.50	14.40	39.00	28.80	78.11
Other expenses	59.62	133.59	115.95	112.81	203.24	478.82
Total Expenses (B)	574.61	684.31	937.39	1,258.92	2,137.25	3,561.58
Profit before exceptional & extraordinary items and tax (A-B)	(26.75)	(53.75)	(70.91)	(79.96)	104.46	(331.54)
Exceptional & extraordinary Items	1.86	-	-	1.86	-	-
Profit Before Tax	(28.62)	(53.75)	(70.91)	(81.82)	104.46	(331.54)
Less						
Tax expense of Continuing operation:-						
(1) Earlier Year tax	-	-	-	-	-	7.95
(2) Current tax	-	-	42.95	-	42.95	-
(3) Deferred tax	-	-	-	-	-	(1.29)
Profit from Continuing operation (after tax)	(28.62)	(53.75)	(113.86)	(81.82)	61.51	(338.20)
Other Comprehensive Income	(1.56)	-	8.21	(2.11)	8.21	(7.34)
Net Profit from Continuing operation (after comprehensive income)	(30.18)	(53.75)	(105.65)	(83.93)	69.72	(345.54)
Share of Profit of Minority Shareholder	-	-	-	-	-	-
Share of Profit/(Loss) of Associates	-	-	-	-	-	-
Net Profit after taxes, share of minority shareholder and associates	(30.18)	(53.75)	(105.65)	(83.93)	69.72	(345.54)
Paid Up Equity Share Capital	494.82	494.82	494.82	494.82	494.82	494.82
Earnings per equity share: (In Rs.)						
(1) Basic	(0.61)	(1.09)	(2.14)	(1.70)	1.41	(6.83)
(2) Diluted	(0.61)	(1.09)	(2.14)	(1.70)	1.41	(6.83)
Significant Accounting policies and notes to Financial Statements						

NOTES:-

- The above results were reviewed by the Audit Committee and approved by the BOD at their respective meetings held on 09th Nov 2023.
- Disclosure segment wise information is not applicable.
- The statement is as per Regulation 33 of SEBI (LODR) Regulation, 2015.
- Other income comprises mainly of interest income and profit on sale of shares & mutual funds.
- The above results are also available on the stock exchanges website www.cse-india.com and www.mseil.in and on our website www.rampurfert.com

Place : Rampur
Date : 09th Nov.2023

For and on behalf of the Board of Directors of
Rampur Fertilizers Limited



Anshuman Khaitan
(Managing Director)
DIN - 00606546

RAMPUR FERTILIZERS LIMITED

Regd. Office : Judges Bareilly Road, Rampur-244901

CIN - L15136UP1988PLC010084

E-mail ID - info@rampurfert.com, Website - www.rampurfert.com

Standalone Cash Flow Statement

(Rs.in Lacs)

PARTICULARS	Half year ended	Year ended
	Unaudited	Audited
	30-Sep-23	31-Mar-23
Cash Flow from Operating activities		
Net Profit before Tax & extra ordinary items	(83.93)	(338.88)
Adjustment for		
Depreciation	39.00	78.11
Loss/(Profit) on sale of Fixed Assets	1.86	-
Loss/(Profit) on sale of Investments	-	-
Interest Expenses	1.70	4.48
Long Term Provision	(3.59)	7.72
Interest Received	(20.08)	(70.78)
Operating Profit Before working capital change	(65.03)	(319.36)
Adjustment for change in		
Inventories	(104.85)	271.92
Short term loans and advances	(0.28)	21.67
Trade and other receivables	(49.62)	221.46
Trade Payable	-	1.09
Other current liabilities	183.36	13.15
Trade and Other Receivables	-	7.14
Trade Payable	(35.12)	(34.41)
Cash Generated from operating activities	(71.55)	182.66
Income tax Paid/Refund	-	7.95
Net cash flow from operating activities (A)	(71.55)	174.71
Cash flow from investing activities		
Interest received	20.08	70.78
Investments	(336.77)	32.84
Purchase of Investments	-	-
Purchase of fixed assets	(4.15)	(587.95)
Sale of Fixed Assets	13.00	383.84
Other Financial Assets	(101.30)	94.19
Loans and Advances	363.03	(3.03)
Net cash flow from investing activities (B)	(46.11)	(9.32)
Cash Flow from financing activities		
Long Term Borrowings	(6.50)	(23.93)
Interest paid	(1.70)	(4.48)
Net cash flow from financing activities (C)	(8.21)	(28.41)
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	(125.87)	136.98
Cash and Cash equivalents at the beginning of the year	211.18	74.20
Cash and Cash equivalents at the end of year	85.31	211.18

Place : Rampur

Date : 09th Nov.2023

For and on behalf of the Board of Directors of
Rampur Fertilizers Limited

Anshuman Khaitan
(Managing Director)
DIN - 00606546



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

To the Board of Directors of Rampur Fertilizers Limited

We have reviewed the accompanying statement of consolidated unaudited financial results of **Rampur Fertilizers Limited** and its associates companies, for the quarter ended on 30th Sept. 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

Place: Noida

Date: 09/11/2023

For APT & Co LLP
Chartered Accountants
FRN: 014621C/N500088



Dilip Kumar Singh
Partner

M. No: 523877

UDIN : 23523877BGGQPD53789

RAMPUR FERTILIZERS LIMITED

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CIN - L15136UP1988PLC010084

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Consolidated Financial Statement of Assets and Liabilities

(Rs in Lacs)

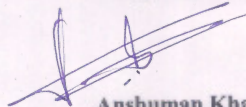
Particulars	For Half Year ended (Unaudited)	For Year ended (Audited)
	As at 30.09.2023	As at 31.03.2023
ASSETS		
(1) Non- Current Assets		
a) Property, Plant & Equipments & Intangible Assets		
i) Property, Plant & Equipments	937.18	986.90
b) Non-Current Investments	674.15	307.24
c) Deferred Tax Assets(Net)	2.54	2.54
d) Long -Term loans and Advances	-	363.03
e) Other non-current Assets	634.80	533.50
TOTAL NON-CURRENT ASSETS	2,248.67	2,193.21
(2) Current Assets		
a) Inventories	363.55	258.70
b) Trade Receivables	158.68	109.06
c) Cash and cash equivalents	85.31	211.18
d) Short-Term Loans and Advances	47.97	47.69
TOTAL CURRENT ASSETS	655.51	626.63
TOTAL	2,904.18	2,819.83
<u>EQUITY AND LIABILITIES</u>		
(1) EQUITY		
a) Share Capital	494.82	494.82
b) Reserves and Surplus	1,244.41	1,298.21
TOTAL EQUITY	1,739.23	1,793.03
(2) Non-Current Liabilities		
a) Long-Term Borrowings	863.87	870.37
b) Long Term Provisions	50.81	54.40
TOTAL NON-CURRENT LIABILITIES	914.67	924.76
(3) Current Liabilities		
a) Trade Payables	8.48	43.60
b) Other Current Liabilities	241.79	58.44
TOTAL CURRENT LIABILITIES	250.28	102.04
TOTAL	2,904.18	2,819.83
Significant Accounting policies and notes to Financial Statements		

Place : Rampur

Date : 09th Nov.2023

For and on behalf of the Board of Directors of
Rampur Fertilizers Limited




Anshuman Khaitan
 (Managing Director)
 DIN - 00606546

RAMPUR FERTILIZERS LIMITED
Regd. Office : Judges Bareilly Road, Rampur-244901
CIN - L15136UP1988PLC010084

E-mail ID - info@rampurfert.com, Website - www.rampurfert.com

Consolidated Statement of Financial Results for the Quarter and Half year ended 30th September 2023

(Rs. in Laacs)

Particulars	Qtr Ended			Six Months Ended		Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
Revenue from operations	532.61	621.73	820.45	1,154.34	2,191.81	3,133.04
Other income	15.24	8.83	46.03	24.62	49.90	96.99
Total Revenue (A)	547.86	630.56	866.48	1,178.96	2,241.71	3,230.04
Expenses:						
Cost of Material Consumed	415.67	390.52	698.29	902.43	1,697.54	2,590.59
Change in Inventories	(8.93)	56.80	13.29	28.81	20.97	6.06
Employees Benefit expenses	88.25	83.61	93.83	174.17	183.25	403.66
Finance costs	1.50	0.29	1.63	1.70	3.45	4.34
Depreciation	19.50	19.50	14.40	39.00	28.80	78.11
Other expenses	39.62	133.59	115.95	112.81	203.24	478.82
Total Expenses (B)	574.61	684.31	937.39	1,258.92	2,137.25	3,561.58
Profit before exceptional & extraordinary items and tax (A-B)	(26.75)	(53.75)	(70.91)	(79.96)	104.46	(331.54)
Exceptional & extraordinary Items	1.86	-	-	1.86	-	-
Profit Before Tax	(28.62)	(53.75)	(70.91)	(81.82)	104.46	(331.54)
Less						
Tax expense of Continuing operation:-						
(1) Earlier Year tax	-	-	-	-	-	7.95
(2) Current tax	-	-	42.95	-	42.95	-
(3) Deferred tax	-	-	-	-	-	(1.29)
Profit from Continuing operation (after tax)	(28.62)	(53.75)	(113.86)	(81.82)	61.51	(338.20)
Other Comprehensive Income	(1.56)	-	8.21	(2.11)	8.21	(7.34)
Net Profit from Continuing operation (after comprehensive income)	(30.18)	(53.75)	(105.65)	(83.93)	69.72	(345.54)
Share of Profit of Minority Shareholder	-	-	-	-	-	-
Share of Profit/(Loss) of Associates	26.75	3.38	2.98	30.13	3.69	10.79
Net Profit after taxes, share of minority shareholder and associates	(3.43)	(50.37)	(102.67)	(53.80)	73.41	(334.75)
Paid Up Equity Share Capital	494.82	494.82	494.82	494.82	494.82	494.82
Earnings per equity share:						
(1) Basic	(0.07)	(1.02)	(2.07)	(1.09)	1.48	(6.77)
(2) Diluted	(0.07)	(1.02)	(2.07)	(1.09)	1.48	(6.77)
Significant Accounting policies and notes to Financial Statements						

NOTES:-

- The above results were reviewed by the Audit Committee and approved by the BOD at their respective meetings held on 09th Nov 2023.
- Disclosure segment wise information is not applicable.
- The statement is as per Regulation 33 of SEBI (LODR) Regulation, 2015.
- Other income comprises mainly of interest income and profit on sale of shares & mutual funds.
- The above results are also available on the stock exchanges website www.cse-india.com and www.mseil.in and on our website www.rampurfert.com

Place : Rampur
Date : 09th Nov.2023

For and on behalf of the Board of Directors of
Rampur Fertilizers Limited

Anshuman Khaitan
(Managing Director)
DIN - 00606546



RAMPUR FERTILIZERS LIMITED

Regd. Office : Judges Bareilly Road, Rampur-244901

CIN - L15136UP1988PLC010084

E-mail ID - info@rampurfert.com, Website - www.rampurfert.com

Consolidated Cash Flow Statement

(Rs.in Lacs)

PARTICULARS	Half year ended	Year ended
	Unaudited	Audited
	30-Sep-23	31-Mar-23
Cash Flow from Operating activities		
Net Profit before Tax & extra ordinary items	(53.80)	(328.09)
Adjustment for		
Depreciation	39.00	78.11
Loss/(Profit) on sale of Fixed Assets	1.86	-
Loss/(Profit) on sale of Investments	-	-
Interest Expenses	1.70	4.48
Long Term Provision	(3.59)	7.72
Interest Received	(20.08)	(70.78)
Operating Profit Before working capital change	(34.90)	(308.57)
Adjustment for change in		
Inventories	(104.85)	271.92
Short term loans and advances	(0.28)	21.67
Trade and other receivables	(49.62)	221.46
Trade Payable	-	1.09
Other current liabilities	183.36	13.15
Trade and Other Receivables	-	7.14
Trade Payable	(35.12)	(34.41)
Cash Generated from operating activities	(41.42)	193.45
Income tax Paid/Refund	-	7.95
Net cash flow from operating activities (A)	(41.42)	185.50
Cash flow from investing activities		
Interest received	20.08	70.78
Investments	(366.90)	22.05
Purchase of Investments	-	-
Purchase of fixed assets	(4.15)	(587.95)
Sale of Fixed Assets	13.00	383.84
Other Financial Assets	(101.30)	94.19
Loans and Advances	363.03	(3.03)
Net cash flow from investing activities (B)	(76.24)	(20.12)
Cash Flow from financing activities		
Long Term Borrowings	(6.50)	(23.93)
Interest paid	(1.70)	(4.48)
Net cash flow from financing activities (C)	(8.21)	(28.41)
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	(125.87)	136.98
Cash and Cash equivalents at the beginning of the year	211.18	74.20
Cash and Cash equivalents at the end of year	85.31	211.18

Place : Rampur

Date : 09th Nov.2023

For and on behalf of the Board of Directors of
Rampur Fertilizers Limited



Anshuman Khaitan
(Managing Director)
DIN - 00606546