

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: info@rampurfert.com

Date: 30/05/2024

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, BandraKurla Complex,
Bandra (E), Mumbai – 400 098, India.

Dear Sir / Madam,

Scrip Code: 10028389 / RAMPURFERT

Reg. – Decision taken at Board Meeting 30th May 2024, where Financial Results for the Fourth Quarter / Year ended on 31st March 2024 was approved (Regulation 33).

Please find enclosed Audited financial results, standalone and consolidated, in the detailed format, along with Audit Report for the year ended 31st March 2024 together with the results for the Fourth quarter in terms of Regulation 33 of the (Listing Obligations and Disclosure Requirements) Regulations 2015. The said results have been considered and approved by the Board at its meeting held on today i.e. Thursday 30th day of May 2024.

In terms of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we declare that the Statutory Auditors of the Company have issued Audit Report with unmodified opinion for Standalone and consolidated financial results for the year ended on 31st March 2024.

Please note that the Board meeting commenced at 4:00 p.m. and concluded at 10:30 p.m.

Thanking You,
Yours Sincerely,
For Rampur Fertilizers Limited



Rajeev Kumar
(Company Secretary & Compliance Officer)

Enclosures:

- (1) Statement of Standalone and consolidated financial results with Audit Report by Auditors for fourth quarter/year ended on 31st March 2024.
- (2) Declaration of Unmodified Audit Report.

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: 30th May, 2024.

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

Sub.: Declaration of Unmodified Audit Report pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of Rampur Fertilizers Ltd.

I, Anshuman Khaitan, Managing Director of Rampur Fertilizers Limited, having its Registered Office at Judges Barrailly Road, Rampur-244901 (U.P.), hereby declare that APT & Co LLP, Statutory Auditors of the Company have issued an Audit Report with Unmodified opinion on Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended 31st March, 2024.

This Declaration is given pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and Circular No. CIR/CFD/CMD/56/2016 dated 27th May 2016.

Thanking you.

Your faithfully

For Rampur Fertilizers Ltd.

Anshuman Khaitan
(Managing Director)
DIN: 00606546

RAMPUR FERTILIZERS LTD. Regd. Office: Judges Bareilly Road, Rampur 244 901 (U.P.)CIN: L15136UP1988PLC010084, Email id- info@rampurfert.com, Web.: www.rampurfert.com

Statement of Standalone Audited Financial Results for the Quarter/Year ended March 31st 2024.

PART I

(Rs. in lacs except EPS)

S. No.	Particulars	Quarter Ended			Year Ended	
		Audited	Unaudited	Audited	Audited	Audited
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
1	Income from Operations					
	(a) Net Sales/Income for Operations (Net)	405.01	519.98	402.53	2079.33	3133.04
	(b) Other Income	89.62	46.43	40.98	160.67	96.99
	Total Revenue	494.63	566.41	443.51	2240.00	3230.03
2	EXPENSES					
	(a) Cost of Material Consumed	356.21	422.28	399.72	1680.92	2577.44
	(b) Change in inventories of finished goods, work-in-progress and Stock-in-trade	-0.74	19	43.72	47.07	19.21
	(c) Employee benefits expenses	98.09	87.27	126.41	359.53	404.16
	(d) Finance Cost	0.21	3.69	0.32	5.60	4.48
	(e) Depreciation & Amortisation expenses	35.71	19.5	34.9	94.21	78.10
	(f) Other Expenses	37.03	69.71	158.5	219.55	478.18
	TOTAL EXPENSES	526.51	621.45	763.57	2406.88	3561.57
3	Profit / (Loss) from Operations before Exceptional Items and Tax (1-2)	-31.88	-55.04	-320.06	-166.88	-331.54
4	Exceptional Items	1.86	0	0	0	0
5	Profit / (Loss) from Ordinary Activities before tax (3+4)	-30.02	-55.04	-320.06	-166.88	-331.54
6	Tax expenses	0.20	0	-36.29	0.20	6.66
7	Net Profit / (Loss) from Ordinary Activities after tax (5-6)	-30.22	-55.04	-283.77	-167.08	-338.2
8	Other Comprehensive Income / (Loss) for the period (Net of tax)	-34.09	27.10	-2.23	-9.10	-7.34
9	Net Profit (+) / Loss (-) for the period (7+8)	-64.31	-27.95	-286.00	-176.18	-345.54
10	Share of Profit / (Loss) of Associates	-	0	0	0	0
11	Minority Interest	-	0	0	0	0
12	Net Profit / (Loss) after taxes, Minority Interest & Share of Profit / (Loss) of Associates	-64.31	-27.95	-286.00	-176.18	-345.54
13	Paid up equity share capital (Face value of the Share Rs. 10/-)	494.82	494.82	494.82	494.82	494.82
14	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year.				1053.56	1229.75
15 i	Earnings Per Share (before extraordinary items) (in Rs.)					
	(a) Basic	-0.61	-0.56	-5.73	-3.38	-6.83
	(b) Diluted	-0.61	-0.56	-5.73	-3.38	-6.83
15 ii	Earnings Per Share (after extraordinary items)					
	(a) Basic	-0.61	-0.56	-5.73	-3.38	-6.83
	(b) Diluted	-0.61	-0.56	-5.73	-3.38	-6.83

NOTES:-

- The above results were reviewed by the Audit Committee and approved by the BOD at their respective meetings held on 30th May 2024.
- The above financial results are prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2021.
- The figures for the quarter ended March 31st 2024 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figure upto the 3rd quarter of the current financial year.
- Other income comprises mainly of interest income and profit on sale of mutual funds.
- The company is engaged in the business of manufacturing of Sulphuric Acid, the sales have been grouped as single segment in the accounts as per Ind AS-108 dealing with 'Operating segments'.
- The statement is as per Regulation 33 of SEBI (LODR) Regulation, 2015.
- The figures for the previous period have been regrouped and restated wherever necessary, to make them comparable.
- 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 : 30.05.2024

By order of the Board

Anshuman Khaitan
(Managing Director)

RAMPUR FERTILIZERS LTD. Regd. Office: Judges Bareilly Road, Rampur 244 901 (U.P.)

CIN: L15136UP1988PLC010084, Email id- info@rampurfert.com, Web.: www.rampurfert.com

Audited Standalone Statement of Assets and Liabilities

(Rs. In Lacs)

Particulars	As at	
	31st March 2024	31st March 2023
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant & Equipment	879.27	986.90
(b) Capital Work in Progress	-	-
(c) Financial Assets		
i. Investments	167.84	238.77
ii. Trade Receivables	-	-
iii. Loans	-	363.03
iv. Other Financial Assets	364.46	533.50
(d) Deferred tax Asset (Net)	2.33	2.54
Total Non-Current Assets	1,413.90	2,124.74
(2) Current assets		
(a) Inventories	244.14	258.70
(b) Financial Assets		
i. Trade Receivables	67.97	109.05
ii. Cash and cash equivalents	(60.59)	211.18
iii. Current Tax Assets (Net)	5.09	46.25
iv. Other Current Assets	20.68	1.44
Total Current Assets	277.29	626.62
TOTAL ASSETS	1,691.19	2,751.36
II. EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity Share Capital	494.82	494.82
(b) Other Equity		
i. Reserves and Surplus	1,053.56	1,229.74
Total Equity	1,548.38	1,724.56
(2) Non-current liabilities		
(a) Financial Liabilities		
i. Borrowings	2.83	870.37
ii. Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises.	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	8.12	3.72
(b) Provisions	53.65	54.40
(C) Deferred tax liabilities (Net)	-	-
Total Non-current Liabilities	64.60	928.49
(3) Current Liabilities		
(a) Financial Liabilities		
i. Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises.	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	19.29	39.88
ii. Other current liabilities	41.49	34.48
ii. Short Term Provisions	17.43	23.95
Total Current Liabilities	78.21	98.31
Total Liabilities	142.81	1,026.80
TOTAL EQUITY AND LIABILITIES	1,691.19	2,751.36

Place: Rampur

By order of the Board

Date : 30.05.2024



(Signature)
Anshuman Khaitan
(Managing Director)



RAMPUR FERTILIZERS LTD.
 Regd. Office: Judges Bareilly Road, Rampur 244 901 (U.P.)
 CIN: L15136UP1988PLC010084,
 Email Id- Info@rampurfert.com, Web.: www.rampurfert.com
Standalone Cash Flow Statement

(Rs. in Hundreds)

Particulars	Current Year	Previous Year
Cash Flow from Operating activities		
Net Profit before Tax & extra ordinary items	(1,75,984.35)	(3,38,878.79)
Adjustment for		
Depreciation	94,212.06	78,105.47
Loss/(Profit) on sale of Fixed Assets	2,559.77	-
Loss/(Profit) on sale of Investments	-	-
Interest Expenses	5,603.55	4,475.53
Long Term Provision	(744.84)	7,715.07
Interest Received	(39,752.10)	(70,779.24)
Operating Profit Before working capital change	(1,14,105.91)	(3,19,361.96)
Adjustment for change in		
Inventories	14,559.76	2,71,924.92
Current Tax Assets (Net)	41,160.38	21,235.94
Other Current Assets	(19,234.90)	433.27
Trade and other receivables	41,084.93	2,21,458.60
Trade Payable	(20,586.57)	1,090.03
Other current liabilities	7,012.53	4,925.82
Short Term Provisions	(6,526.12)	8,222.82
Trade and other receivables	-	7,140.38
Trade Payable	4,398.02	(34,411.17)
Cash generated from operating activities	(52,237.88)	1,82,658.65
Income Tax(Paid)/Refund	-	7,948.80
Net cash flow from operating activities (A)	(52,237.88)	1,74,709.85
Cash flow from investing activities		
Interest received	39,752.10	70,779.24
Investments	70,936.38	32,843.21
Purchase of Investments	-	-
Purchase of fixed assets	(4,242.32)	(5,87,946.69)
Sale of Fixed Assets (Capital work-in-progress)	15,100.00	3,83,840.74
Other Financial Assets	1,69,045.11	94,186.06
Loans and Advances	3,63,026.96	(3,026.96)
Net cash flow from investing activities (B)	6,53,618.23	(9,324.40)
Cash Flow from financing activities		
Decrease in long term borrowing	(8,67,539.71)	(23,931.02)
Interest paid	(5,603.55)	(4,475.53)
Net cash flow from financing activities (C)	(8,73,143.26)	(28,406.55)
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	-2,71,762.91	1,36,978.90
Cash and Cash equivalents at the beginning of the year	2,11,175.54	74,196.66
Cash and Cash equivalents at the end of year	-60,587.37	2,11,175.56

Place: Rampur
 Date : 30.05.2024

For Rampur Fertilizers Ltd.

Anshuman Khaitan
 (Managing Director)



Independent Auditor's Report

To

Board of Directors of **RAMPUR FERTILIZERS LIMITED**

We have audited the annual standalone financial results of **RAMPUR FERTILIZERS LIMITED** ('the Company') for the year ended March 31, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Attention is drawn to the fact that figures for last the quarter ended March 31, 2024 and the corresponding quarter ended in the previous year as reported in these annual financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

These annual financial results have been prepared on the basis of the annual financial statements and reviewed quarterly financial results which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these annual financial results based on our audit of the annual financial statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the annual financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by Management. We believe that our audit provides a reasonable basis for our opinion.

Emphasis of Matter

We draw attention to the following matters in the Notes to the financial statements:

The company is covered by the Payment of Gratuity Act, 1872 and has classified 'gratuity' as post employment benefit. The Company does not possess the data relating to actuarial valuation made for applying the projected unit cost method and correspondingly does not have any actuarial valuation provision in the financial statement against such employee benefits. Due to this, we are unable to comment on the correctness of cost of employee benefits charged to statement of profit and loss as per actuarial valuation and the disclosure as required by the Ind AS-19 in the financial statements. Had the Company provided for provision on actuarial valuation basis, the 'employee benefit' and corresponding provision in the consolidated financial statements would have been materially affected. The effects on the consolidated financial statements of the failure to do so have not been determined.

The company has not followed the requirements of Ind AS 109 Financial Instruments with respect to the classification of financial instruments, and impairment thereof. Due to this, we are unable to comment on the correctness of financial instruments as recognised and presented in the financial statements. We are

APT & CO (a Partnership Firm) converted into APT and Co LLP (a Limited Liability Partnership) with LLPIN-AAI-8025 with effect from 23-01-2018

Office: 601, 6th Floor, Krishna Plaza, Sector-18, Noida-201301, Uttar Pradesh, India
Tel: 0120-4105001, **Mob.:** 9866558999 **E-mail:** dilipsinghca@gmail.com, **Website:** www.aptilp.com

Head Office: A-2/36, Third Floor, Safdarjung Enclave, New Delhi-110029

Branches at: Gurugram . Mumbai . Hyderabad . Bengaluru . Bahadurgarh . Patna . Ahmedabad . Chandigarh . Jammu . Noida . Ranchi.

also unable to ascertain the financial impact of such non-compliance of Ind AS 109 due to lack of information provided to us by the management.

Our opinion is not modified in respect of these matters.

In our opinion and to the best of our information and according to the explanations given to us these financial results:


- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view of the net loss and other comprehensive income and other financial information for the year ended March 31, 2024.

Our opinion is not modified in respect of this matter.

Place: Noida

Date: The 30th day of May 2024

For APT & Co LLP
Chartered Accountants
Firm Reg. No. 014624C/N50088


Dilip Kumar Singh
Partner

M. No.: 523877

UDIN: 24523877BKE6AH893

RAMPUR FERTILIZERS LTD. Regd. Office: Judges Bareilly Road, Rampur 244 901 (U.P.)CIN: L15136UP1988PLC010084, Email Id- info@rampurfert.com, Web.: www.rampurfert.com

Statement of Consolidated Audited Financial Results for the Quarter/Year ended March 31st 2024.

PART I

(Rs.in lacs except EPS)

S. No.	Particulars	Quarter Ended			Year Ended	
		Audited	Unaudited	Audited	Audited	Audited
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
1	Income from Operations					
	(a) Net Sales/Income for Operations (Net)	405.01	519.98	402.53	2079.33	3133.04
	(b) Other Income	89.62	46.43	40.98	160.67	96.99
	Total Revenue	494.63	566.41	443.51	2240.00	3230.03
2	EXPENSES					
	(a) Cost of Material Consumed	356.21	422.28	399.72	1680.92	2577.44
	(b) Change in inventories of finished goods, work-in-progress and Stock-in-trade	-0.74	19	43.72	47.07	19.21
	(c) Employee benefits expenses	98.09	87.27	126.41	359.53	404.16
	(d) Finance Cost	0.21	3.69	0.32	5.60	4.48
	(e) Depreciation & Amortisation expenses	35.71	19.5	34.9	94.21	78.10
	(f) Other Expenses	37.03	69.71	158.5	219.55	478.18
	TOTAL EXPENSES	526.51	621.45	763.57	2406.88	3561.57
3	Profit / (Loss) from Operations before Exceptional Items and Tax (1-2)	-31.88	-55.04	-320.06	-166.88	-331.54
4	Exceptional Items	1.86	0	0	0	0
5	Profit / (Loss) from Ordinary Activities before tax (3+4)	-30.02	-55.04	-320.06	-166.88	-331.54
6	Tax expenses	0.20	0	-36.29	0.20	6.66
7	Net Profit / (Loss) from Ordinary Activities after tax (5-6)	-30.22	-55.04	-283.77	-167.08	-338.2
8	Other Comprehensive Income / (Loss) for the period (Net of tax)	-34.09	27.10	-2.23	-9.10	-7.34
9	Net Profit (+) / Loss (-) for the period (7+8)	-64.31	-27.95	-286.00	-176.18	-345.54
10	Share of Profit / (Loss) of Associates	7.03	0.99	2.24	38.15	10.79
11	Minority Interest	-	0	0	0	0
12	Net Profit / (Loss) after taxes, Minority Interest & Share of Profit / (Loss) of Associates	-57.28	-26.96	-283.76	-138.03	-334.75
13	Paid up equity share capital (Face value of the Share Rs. 10/-)	494.82	494.82	494.82	494.82	494.82
14	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year.				1160.18	1298.21
15 i	Earnings Per Share (before extraordinary items) (in Rs.)					
	(a) Basic	-0.61	-0.54	-5.73	-3.38	-6.83
	(b) Diluted	-0.61	-0.54	-5.73	-3.38	-6.83
15 ii	Earnings Per Share (after extraordinary items)					
	(a) Basic	-0.61	-0.54	-5.73	-3.38	-6.83
	(b) Diluted	-0.61	-0.54	-5.73	-3.38	-6.83

NOTES:-

- The above results were reviewed by the Audit Committee and approved by the BOD at their respective meetings held on 30th May 2024.
- The above financial results are prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules.
- The figures for the quarter ended March 31st 2024 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figure upto the 3rd quarter of the current financial year.
- Other income comprises mainly of interest income and profit on sale of mutual funds.
- The company is engaged in the business of manufacturing of Sulphuric Acid, the sales have been grouped as single segment in the accounts as per Ind AS-108 dealing with 'Operating segments'.
- The statement is as per Regulation 33 of SEBI (LODR) Regulation, 2015.
- The figures for the previous period have been regrouped and restated wherever necessary, to make them comparable.
- The above results are also available on the stock exchanges website www.cse-india.com and www.msei.in and on our website www.rampurfert.com

Place: Rampur

Date : 30.05.2024



By order of the Board

 Anshuman Khaitan
 (Managing Director)



RAMPUR FERTILIZERS LTD.
 Regd. Office: Judges Bareilly Road, Rampur 244 901 (U.P.)
 CIN: L15136UP1988PLC010084,
 Email Id- info@rampurfert.com, Web.: www.rampurfert.com
Consolidated Cash Flow Statement For The Period Ended on 31st March 2024

(Rs. in Hundreds)

Particulars	Current Year	Previous Year
Cash Flow from Operating activities		
Net Profit before Tax & extra ordinary items	(1,37,834.04)	(3,28,086.55)
Adjustment for		
Depreciation	94,212.06	78,105.47
Loss/(Profit) on sale of Fixed Assets	2,559.77	-
Loss/(Profit) on sale of Investments	-	-
Interest Expenses	5,603.55	4,475.53
Long Term Provision	(744.84)	7,715.07
Interest Received	(39,752.10)	(70,779.24)
Operating Profit Before working capital change	(75,955.60)	(3,08,569.72)
Adjustment for change in		
Inventories	14,559.76	2,71,924.92
Current Tax Assets (Net)	41,160.38	21,235.94
Other Current Assets	(19,234.90)	433.27
Trade and other receivables	41,084.93	2,21,458.60
Trade Payable	(20,586.57)	1,090.03
Other current liabilities	7,012.53	4,925.82
Short Term Provisions	(6,526.12)	8,222.82
Trade and other receivables	-	7,140.38
Trade Payable	4,398.02	(34,411.17)
Cash generated from operating activities	(14,087.57)	1,93,450.89
Income Tax(Paid)/Refund	-	7,948.80
Net cash flow from operating activities (A)	(14,087.57)	1,85,502.09
Cash flow from investing activities		
Interest received	39,752.10	70,779.24
Investments	32,786.08	22,050.97
Purchase of Investments	-	-
Purchase of fixed assets	(4,242.32)	(5,87,946.69)
Sale of Fixed Assets (Capital work-in-progress)	15,100.00	3,83,840.74
Other Financial Assets	1,69,045.09	94,186.06
Loans and Advances	3,63,026.96	(3,026.96)
Net cash flow from investing activities (B)	6,15,467.91	(20,116.64)
Cash Flow from financing activities		
Decrease in long term borrowing	(8,67,539.71)	(23,931.02)
Interest paid	(5,603.55)	(4,475.53)
Net cash flow from financing activities (C)	(8,73,143.26)	(28,406.55)
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	- 2,71,762.93	1,36,978.90
Cash and Cash equivalents at the beginning of the year	2,11,175.54	74,196.66
Cash and Cash equivalents at the end of year	- 60,587.38	2,11,175.56

Date : 30.05.2024



For Rampur Fertilizers Ltd.

Anshuman Khaitan
(Managing Director)



RAMPUR FERTILIZERS LTD. Regd. Office: Judges Bareilly Road, Rampur 244 901 (U.P.)

CIN: L15136UP1988PLC010084, Email Id- Info@rampurfert.com, Web.: www.rampurfert.com

Audited Consolidated Statement of Assets and Liabilities

(Rs. in Lacs)

Particulars		As at 31st March 2024	As at 31st March 2023
I. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment		879.27	986.90
(b) Capital Work in Progress		-	-
(c) Financial Assets			
i. Investments		274.45	307.24
ii. Trade Receivables		-	-
iii. Loans		-	363.03
iv. Other Financial Assets		364.46	533.50
(d) Deferred tax Asset (Net)		2.34	2.54
Total Non-Current Assets		1,520.52	2,193.21
(2) Current assets			
(a) Inventories		244.14	258.70
(b) Financial Assets			
i. Trade Receivables		67.97	109.05
ii. Cash and cash equivalents		(60.59)	211.18
iii. Current Tax Assets (Net)		5.09	46.25
iv. Other Current Assets		20.68	1.44
Total Current Assets		277.29	626.62
TOTAL ASSETS		1,797.81	2,819.83
II. EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital		494.82	494.82
(b) Other Equity			
i. Reserves and Surplus		1,160.17	1,298.21
Total Equity		1,654.99	1,793.03
(2) Non-current liabilities			
(a) Financial Liabilities			
i. Borrowings		2.83	870.37
ii. Trade Payables			
(A) total outstanding dues of micro enterprises and small enterprises.		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		8.12	3.72
(b) Provisions		53.65	54.40
(C) Deferred tax liabilities (Net)		-	-
Total Non-current Liabilities		64.60	928.49
(3) Current Liabilities			
(a) Financial Liabilities			
i. Trade Payables			
(A) total outstanding dues of micro enterprises and small enterprises.		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		19.30	39.88
ii. Other current liabilities		41.49	34.48
ii. Short Term Provisions		17.43	23.95
Total Current Liabilities		78.22	98.31
Total Liabilities		142.82	1,026.80
TOTAL EQUITY AND LIABILITIES		1,797.81	2,819.83

Place: Rampur

Date : 30.05.2024



By order of the Board

Anshuman Khaitan
(Managing Director)



Independent Auditor's Report

To

Board of Directors of **RAMPUR FERTILIZERS LIMITED**

We have audited the annual consolidated financial results of **RAMPUR FERTILIZERS LIMITED** ('the Company') for the year ended March 31, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Attention is drawn to the fact that figures for last the quarter ended March 31, 2024 and the corresponding quarter ended in the previous year as reported in these annual financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

These annual financial results have been prepared on the basis of the annual financial statements and reviewed quarterly financial results which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these annual financial results based on our audit of the annual financial statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the annual financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by Management. We believe that our audit provides a reasonable basis for our opinion.

Emphasis of Matter

We draw attention to the following matters in the Notes to the financial statements:

The company is covered by the Payment of Gratuity Act, 1872 and has classified 'gratuity' as post employment benefit. The Company does not possess the data relating to actuarial valuation made for applying the projected unit cost method and correspondingly does not have any actuarial valuation provision in the financial statement against such employee benefits. Due to this, we are unable to comment on the correctness of cost of employee benefits charged to statement of profit and loss as per actuarial valuation and the disclosure as required by the Ind AS-19 in the financial statements. Had the Company provided for provision on actuarial valuation basis, the 'employee benefit' and corresponding provision in the consolidated financial statements would have been materially affected. The effects on the consolidated financial statements of the failure to do so have not been determined.

The company has not followed the requirements of Ind AS 109 Financial Instruments with respect to the classification of financial instruments, and impairment thereof. Due to this, we are unable to comment on the correctness of financial instruments as recognised and presented in the financial statements. We are also unable to ascertain the financial impact of such non-compliance of Ind AS 109 due to lack of information provided to us by the management.

APT & CO (a Partnership Firm) converted into APT and Co LLP (a Limited Liability Partnership) with LLPIN-AAI-8025 with effect from 23-01-2018

Office: 601, 6th Floor, Krishna Apra Plaza, Sector-15, Noida-201301, Uttar Pradesh, India
Tel: 0120-4105001. **Mob.:** 9868655891. **E-mail:** info@aptandco.com. **Website:** www.aptandco.com

Our opinion is not modified in respect of these matters.

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view of the net loss and other comprehensive income and other financial information for the year ended March 31, 2024

Our opinion is not modified in respect of this matter.

Place: Noida

Date: The 30th day of May 2024

For APT & Co LLP

Chartered Accountants

Firm Reg. No. 014621C/N00088

Dilip Kumar Singh

Partner

M. No.: 523877

UDIN: 24523877BKEGAI9847

