CIN: L15136UP1988PLC010084

Registered Office: Judges Bareilly Road, Rampur-244901 (U.P.) Phone No. 0595-2352028, 4050054 | Web.: www.rampurfert.com

E-mail: rkumar@rampurfert.com



Date: 14/11/2024

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

Reg. – Decision taken at Board Meeting 14<sup>th</sup> November 2024, where Financial Statement for the Second Quarter / Half Year ended on 30<sup>th</sup> September 2024 was approved (Regulation 33).

The Board of Directors in their Meeting held on Thursday 14<sup>th</sup> day of November 2024 at 4:00 P.M. at Judges Bareilly Road, Rampur-244901 (U.P.).:

 Has taken on record the un-audited Financial Results, standalone and consolidated, for second quarter / half year ended on 30<sup>th</sup> September 2024. The Un-Audited results with limited review by Auditors are hereby enclosed.

The meeting commenced at: 4:00 P.M. and concluded at 4:30 P.M.

Rampur

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 30<sup>th</sup> Sept. 2024. 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.

For APT & Co LLP

Chartered Accountants

FRN: 014621C/NS

Dilip Kuma

Partner

M. No: 523877

UDIN: 24523877BKEGDG4772

Place: Noida

Date: 14/11/2024

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

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

E-mail ID - rkumar@rampurfert.com, Website - www.rampurfert.com Standalone statement of Financial Reuslts for the Quarter and Half year ended 30th September 2024

(Rs. in Lacs)

	Qtr Ended			Six Months Ended		Year Ended	
Particulars	Unaudited Unaudited Unaudited		Unaudited	Unaudited			
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24	
Revenue from operations	459.68	394.66	532.61	854.34	1,154.34	2,079.33	
Other income	22.13	4.65	15.24	26.78	24.62	160.67	
Total Revenue (A)	481.81	399,31	547.85	881.12	1,178.96	2,240.00	
Expenses:							
Cost of Material Consumed	348.24	343.69	415.67	691.93	902.43	1,680.92	
Change in Inventories	(37.42)	(8.21)	(9.93)	(45.63)	28.81	47.07	
Employees Benefit expenses	81.16	79.32	88.25	160.48	174.17	359.53	
Finance costs	0.05	4.61	1.50	4.66	1.70	5.60	
Depreciation	23.10	23.10	19.50	46.20	39.00	94.21	
Other expenses	49.57	67.37	59.62	116.94	112.81	219.55	
Total Expenses (B)	464.69	509.88	574.61	974.57	1,258.92	2,406.88	
Profit before exceptional & extraordinary items and tax (A-B)	17.11	(110.57)	(26.75)	(02.46)	(70.00)	(166 99)	
Exceptional & extraordinary Items	-	(110.57)	(26.75) 1.86	(93.46)	(7 <b>9.96</b> ) 1.86	(166.88)	
Profit Before Tax	17.11	(110.57)	(28.61)	(93.46)	(81.82)	(166.88)	
Less							
Tax expense of Continuing operation:-							
(1) Earlier Year tax	_	-	.	100			
(2) Current tax	_	-	-				
(3) Deferred tax	_		-	100 <u>-</u>		0.20	
Profit from Continuing operation (after tax)	17.11	(110.57)	(28.61)	(93.46)	(81.82)	(167.08)	
Share of Profit of Minority Shareholder	_						
Share of Profit/(Loss) of Associates	•	-	-	-	-	-	
Net Profit after taxes, share of minority shareholder	17.11	(110.57)	(28.61)	(93.46)	(81.82)	(167.08)	
and associates							
Other Comprehensive Income	(2.71)	(17.51)	(1.56)	(20.22)	(2.11)	(9.10)	
Net Profit after Comprehensive Income	14.40	(128.08)	(30.17)	(113.68)	(83.93)	(176.18)	
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	0.35	(2.23)	(0.61)	(1.89)	(1.70)	(3.38)	
(2) Diluted	0.35	(2.23)	(0.61)	(1.89)	(1.70)	(3.38)	
Significant Accounting policies and notes to Financial Statements							

#### NOTES:-

- 1 The above results were reviewed by the Audit Committee and approved by the BOD at their respective meetings held on 14th Nov. 2024.
- 2 Disclosure segment wise infromation is not applicable.
- 3 The statement is as per Regulation 33 of SEBI (LODR) Regulation, 2015.
- 4 Other income comprises mainly of interest income and profit on sale of shares & mutual funds.
- 5 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 : 14/11/2024



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

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

E-mail ID - rkumar@rampurfert.com, Website - www.rampurfert.com Standalone Financial Statement of Assets and Liablities

(Rs in Lacs)

Particulars	For Half Year ended (Unaudited)	For Year ended (Audited		
	As at 30.09.2024	As at 31.03.2024		
<u>ASSETS</u>				
(1) Non- Current Assets				
a) Property, Plant & Equipments & Intangible Assets				
i) Property, Plant & Equipments	834.13	879.27		
b) Non-Current Investments	216.80	167.84		
c) Deferred Tax Assets(Net)	2.34	2.34		
d) Long -Term loans and Advances				
e) Other non-current Assets	19.07	364.46		
TOTAL NON-CURRENT ASSETS	1,072.34	1,413.90		
(2) Current Assets				
a) Inventories	408.46	244.14		
b) Trade Receivables	81.13	67.97		
c) Cash and cash equivalents	73.66	(60.59)		
d) Short-Term Loans and Advances	9.54	25.77		
TOTAL CURRENT ASSETS	572.80	277.29		
TOTAL	1,645.14	1,691.19		
EQUITY AND LIABILITIES				
(1) EQUITY				
a) Share Capital	494.82	494.82		
b) Reserves and Surplus	939.88	1,053.56		
TOTAL EQUITY	1,434.70	1,548.38		
(2) Non-Current Liabilities				
a) Long-Term Borrowings	92.83	2.83		
b) Long Term Provisions	51.94	53.65		
TOTAL NON-CURRENT LIABILITIES	144.77	56.48		
(3) Current Liabilities				
a) Trade Payables	3.30	27.42		
b) Other Current Liabilities	62.38	58.92		
TOTAL CURRENT LIABILITIES	65.68	86.34		
TOTAL	1,645.14	1,691.19		
Significant Accounting policies and notes to Financial Statements				

Place: Rampur Date: 14/11/2024

Rampur Co

For and on behalf of the Board of Directors of Rampur Fertilizer's Limited

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

E-mail ID - info@rampurfert.com, Website - www.rampurfert.com <u>Standalone Cash Flow Statement</u>

(Rs.in Lacs)

	Half year ended	Year ended	
PARTICULARS	Unaudited	Audited 31-Mar-24	
	30-Sep-24		
Cash Flow from Operating activities			
Net Profit before Tax & extra ordinary items	(113.68)	(175.98)	
Adjustment for			
Depreciation	46.20	94.21	
Loss/(Profit) on sale of Fixed Assets	-	2.56	
Loss/(Profit) on sale of Investments	-	*	
Interest Expenses	4.66	5.60	
Long Term Provision	(1.71)	(0.74)	
Interest Received	(0.46)	(39.75)	
Operating Profit Before working capital change	(64.99)	(114.11)	
Adjustment for change in			
Inventories	(164.32)	14.56	
Other Current Assets	16.23	21.93	
Trade Payable	(24.12)	(16.19)	
Other current liabilities	3.46	0.49	
Trade and Other Receivables	(13.16)	41.08	
Cash Generated from operating activities	(246.90)	(52.24)	
Income tax Paid/Refund		-	
Net cash flow from operating activities (A)	(246.90)	(52.24)	
Cash flow from investing activities			
Interest received	0.46	39.75	
Investments	(48.97)	70.94	
Purchase of Investments	-		
Purchase of fixed assets	(1.06)	(4.24)	
Sale of Fixed Assets	-	15.10	
Other Financial Assets	345.39	169.05	
Loans and Advances	-	363.03	
Net cash flow from investing activities (B)	295.82	653.62	
Cash Flow from financing activities			
Long Term Borrowings	90.00	(867.54	
Interest paid	(4.66)	(5.60	
Net cash flow from financing activities (C)	85.34	(873.14	
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	134.25	(271.76	
Cash and Cash equivalents at the beginning of the year	(60.59)	211.18	
Cash and Cash equivalents at the end of year	73.66	(60.59	

Place : Rampur Date : 14/11/2024 For and on behalf of the Board of Directors of Rampur Fertilizers Limited







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 30<sup>th</sup> Sept. 2024. 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: 14/11/2024

For APT & Co LLP

Chartered Accountants

FRN: 014621C/NS

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Dilip Kumar

Partner

M. No: 523877

UDIN: 24523877BKEGDF5827

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

Regd. Office: Judges Barelly Road, Rampur-244901 CIN - L15136UP1988PLC010084

E-mail ID - rkumar@rampurfert.com, Website - www.rampurfert.com Consolidated statement of Financial Reuslts for the Quarter and Half year ended 30th September 2024

(Rs. in Lacs)

	Qtr Ended			Six Months Ended		Year Ended	
Particulars	Unaudited Unaudited Unaudited		Unaudited Unaudited		Audited		
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24	
Revenue from operations	459.68	394.66	532.61	854.34	1,154.34	2,079.33	
Revenue nom operations	432.08	374.00	332.01	024.54	1,154.54	2,075.55	
Other income	22.13	4.65	15.24	26.78	24.62	160.67	
Total Revenue (A)	481.81	399.31	547.85	881.12	1,178.96	2,240.00	
Expenses:							
Cost of Material Consumed	348.24	343.69	415.67	691.93	902.43	1,680.92	
Change in Inventories	(37.42)	(8.21)	(9.93)	(45.63)	28.81	47.07	
Employees Benefit expenses	81.16	79.32	88.25	160.48	174.17	359.53	
Finance costs	0.05	4.61	1.50	4.66	1.70	5.60	
Depreciation	23.10	23.10	19.50	46.20	39.00	94.21	
Other expenses	49,57	67.37	59.62	116.94	112.81	219.55	
Total Expenses (B)	464.69	509.88	574.61	974.57	1,258.92	2,406.88	
Profit before exceptional & extraordinary items and tax (A-B)	17.11	(110.57)	(26.75)	(93.46)	(79.96)	(166.88)	
Exceptional & extraordinary Items	-	-	1.86	-	1.86	-	
Profit Before Tax	17.11	(110.57)	(28.61)	(93.46)	(81.82)	(166.88)	
Less							
Tax expense of Continuing operation:-							
(1) Earlier Year tax	•	-				-	
(2) Current tax		-	-	-	-		
(3) Deferred tax						0.20	
Profit from Continuing operation (after tax)	17.11	(110.57)	(28.61)	(93.46)	(81.82)	(167.08)	
Share of Profit of Minority Shareholder							
Share of Profit/(Loss) of Associates	28.12	6.39	26.75	34.51	30.13	38.15	
Net Profit after taxes, share of minority shareholder	45.23	(104.18)	(1.86)	(58.95)	(51.69)	(128.93)	
and associates							
Other Comprehensive Income	(2.71)	(17.51)	(1.56)	(20.22)	(2.11)	(9.10)	
Net Profit after Comprehensive Income	42.52	(121.69)	(3.42)	(79.17)	(53.80)	(138.03)	
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	0.91	(2.11)	(0.07)	(1.19)	(1.09)	(3.38)	
(2) Diluted	0.91	(2.11)	(0.07)	(1.19)	(1.09)	(3.38)	
Significant Accounting policies and notes to Financial Statements							

### NOTES:-

- 1 The above results were reviewed by the Audit Committee and approved by the BOD at their respective meetings held on 14th Nov. 2024.
- 2 Disclosure segment wise infromation is not applicable.
- 3 The statement is as per Regulation 33 of SEBI (LODR) Regulation, 2015.
- 4 Other income comprises mainly of interest income and profit on sale of shares & mutual funds.
- 5 Associate company M/s. AK Garments Pvt. Ltd. have been merged with M/s. AK Buildmart Pvt. Ltd., pursuant to scheme of amalgamation sanctioned by Regional Director, Ministry of Corporate Affairs, Northern Region (Central Government) vide its order dated 11th September, 2024 Vide order No. RDNR/233/AA4937331/2024/6832.
- 6 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 : 14/11/2024



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

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

E-mail ID - info@rampurfert.com, Website - www.rampurfert.com <u>Consolidated Cash Flow Statement</u>

(Rs.in Lacs)

	Half year ended	Year ended	
PARTICULARS	Unaudited	Audited 31-Mar-24	
	30-Sep-24		
Cash Flow from Operating activities			
Net Profit before Tax & extra ordinary items	(185.79)	(137.83	
Adjustment for			
Depreciation	46.20	94.21	
Loss/(Profit) on sale of Fixed Assets	-	2.56	
Loss/(Profit) on sale of Investments	-	-	
Interest Expenses	4.66	5.60	
Long Term Provision	(1.71)	(0.74	
Interest Received	(0.46)	(39.75	
Operating Profit Before working capital change	(137.10)	(75.96	
Adjustment for change in			
Inventories	(164.32)	14.56	
Other Current Assets	16.23	21.93	
Trade Payable	(24.12)	(16.19	
Other current liabilities	3.46	0.49	
Trade and Other Receivables	(13.16)	41.08	
Cash Generated from operating activities	(319.02)	(14.09	
Income tax Paid/Refund	-		
Net cash flow from operating activities (A)	(319.02)	(14.09	
Cash flow from investing activities			
Interest received	0.46	39.75	
Investments	23.14	32.79	
Purchase of Investments	-	-	
Purchase of fixed assets	(1.06)	(4.24	
Sale of Fixed Assets	-	15.10	
Other Financial Assets	345.39	169.05	
Loans and Advances	-	363.03	
Net cash flow from investing activities (B)	367.93	615.47	
Cash Flow from financing activities			
Long Term Borrowings	90.00	(867.54	
Interest paid	(4.66)	(5.60	
Net cash flow from financing activities (C)	85.34	(873.14	
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	134.25	(271.76	
Cash and Cash equivalents at the beginning of the year	(60.59)	211.18	
Cash and Cash equivalents at the end of year	73.66	(60.59	

Place: Rampur Date: 14/11/2024

Rampur C

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

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

E-mail ID - rkumar@rampurfert.com, Website - www.rampurfert.com **Consolidated Financial Statement of Assets and Liablities** 

For Half Year ended (Unaudited)  As at 30.09.2024  834.13  251.31  2.34	For Year ended (Audited)  As at 31.03.2024  879.27  274.45 2.34
834.13 251.31	879.27 274.45
251.31	274.45
251.31	274.45
251.31	274.45
251.31	274.45
2.34	2.34
•	
19.07	364.46
1,106.86	1,520.52
	244.14
	67.97
	(60.59)
	25.77
572.80	277.29
1,679.65	1,797.81
494.82	494.82
974.39	1,160.18
1,469.21	1,655.00
92.83	2.83
	53.65
144.77	56.48
	27.42
	58.92
65.68	86.34
1,679.65	1,797.81
	1,106.86  408.46 81.13 73.66 9.54 572.80  1,679.65  494.82 974.39 1,469.21  92.83 51.94 144.77  3.30 62.38 65.68

Place: Rampur Date: 14/11/2024



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