

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, 2026, 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, 2026 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.

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 profit and other comprehensive income and other financial information for the year ended March 31, 2026.

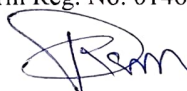
Our opinion is not modified in respect of this matter.

Place: Noida

Date: The 23th day of May 2026

For APT & Co LLP
Chartered Accountants

Firm Reg. No. 014621C/N60088


Dilip Kumar Singh
Partner

M. No.: 523877

UDIN: 26523877C.SLWRJ6964



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

Statement of Standalone Audited Financial Results for the Quarter/Year ended March 31st 2026

PART I

(Rs. in lacs except EPS)

S. No.	Particulars	Quarter Ended			Year Ended	
		Audited	Unaudited	Audited	Audited	Audited
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
1	Income from Operations					
	(a) Net Sales/Income for Operations (Net)	1,659.88	1,227.75	627.10	5,573.84	2,173.51
	(b) Other Income	6.42	0.66	(3.53)	32.20	26.26
	Total Revenue	1,666.30	1,228.41	623.57	5,606.04	2,199.77
2	EXPENSES					
	(a) Cost of Material Consumed	1,317.78	1,035.00	398.07	4,188.93	1,514.12
	(b) Change in inventories of finished goods, work-in-progress and Stock-in-trade	25.19	(127.42)	29.04	(95.82)	(45.62)
	(c) Employee benefits expenses	99.47	90.81	124.44	346.16	368.19
	(d) Finance Cost	3.13	6.55	5.84	16.77	10.51
	(e) Depreciation & Amortisation expenses	22.28	20.85	14.11	84.83	83.41
	(f) Other Expenses	197.48	139.02	114.75	484.70	289.83
	TOTAL EXPENSES	1,665.32	1,164.81	686.25	5,025.56	2,220.44
3	Profit / (Loss) from Operations before Exceptional Items and Tax (1-2)	0.98	63.60	(62.68)	580.48	(20.67)
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) from Ordinary Activities before tax (3+4)	0.98	63.60	(62.68)	580.48	(20.67)
6	Tax expenses	-	-	-	-	-
	(i) Earlier Year Tax	-	-	-	-	-
	(ii) Current Tax	-	-	-	-	-
	(iii) Deferred Tax	0.86	-	(9.60)	0.86	(9.60)
7	Net Profit / (Loss) from Ordinary Activities after tax (5-6)	1.84	63.60	(72.28)	581.34	(30.27)
8	Share of Profit / (Loss) of Associates	-	-	-	-	-
9	Minority Interest	-	-	-	-	-
10	Net Profit / (Loss) after taxes, Minority Interest & Share of Profit / (Loss) of Associates (7+8+9)	1.84	63.60	(72.28)	581.34	(30.27)
11	Other Comprehensive Income / (Loss) for the period (Net of tax)	(6.10)	0.89	6.14	(10.31)	(27.72)
12	Net Profit (+) / Loss (-) after comprehensive income for the period (10+11)	(4.26)	64.49	(66.14)	571.03	(57.99)
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.				1,566.60	995.57
15 i	Earnings Per Share (before extraordinary items) (in Rs.)					
	(a) Basic	0.04	1.29	(1.46)	11.75	(0.61)
	(b) Diluted	0.04	1.29	(1.46)	11.75	(0.61)
15 ii	Earnings Per Share (after extraordinary items) (in Rs.)					
	(a) Basic	0.04	1.29	(1.46)	11.75	(0.61)
	(b) Diluted	0.04	1.29	(1.46)	11.75	(0.61)

NOTES:-

- The above results were reviewed by the Audit Committee and approved by the BOD at their respective meetings held on 23th May 2026.
- 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, 2016.
- The figures for the quarter ended March 31st 2025 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 : 23.05.2026

By order of the Board

Anshuman Khaitan
(Managing Director)

Audited Standalone Statement of Assets and Liabilities

Particulars		(Rs. In Lacs)	
		As at 31st March 2026	As at 31st March 2025
I. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment		810.77	782.62
(b) Capital Work in Progress		-	-
(c) Financial Assets			
i. Investments		302.25	254.79
ii. Trade Receivables		-	-
iii. Loans		-	-
iv. Other Financial Assets		17.62	193.51
(d) Deferred tax Asset (Net)		-	-
Total Non-Current Assets		1,130.64	1,230.92
(2) Current assets			
(a) Inventories		992.72	324.27
(b) Financial Assets			
i. Trade Receivables		79.46	117.88
ii. Cash and cash equivalents		94.79	69.31
iii. Current Tax Assets (Net)		66.75	4.11
iv. Other Current Assets		241.56	99.39
Total Current Assets		1,475.28	614.96
TOTAL ASSETS		2,605.92	1,845.88
II. EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital		494.82	494.82
(b) Other Equity			
i. Reserves and Surplus		1,566.60	995.57
Total Equity		2,061.42	1,490.39
(2) Non-current liabilities			
(a) Financial Liabilities			
i. Borrowings		275.37	165.38
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	8.12
(b) Provisions		78.42	87.38
(C) Deferred tax liabilities (Net)		6.40	7.26
Total Non-current Liabilities		368.31	268.14
(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		121.32	30.44
ii. Other current liabilities		34.83	38.64
ii. Short Term Provisions		20.04	18.27
Total Current Liabilities		176.19	87.35
Total Liabilities		544.50	355.49
TOTAL EQUITY AND LIABILITIES		2,605.92	1,845.88

Place: Rampur

Date : 23.05.2026



By order of the Board

Anshuman Khaitan
(Managing Director)

RAMPUR FERTILIZERS LTD.
 Regd. Office: Judges Barelly Road, Rampur 244 901 (U.P.)
 CIN: L15136UP1988PLC010084,
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Standalone Cash Flow Statement

Particulars	(Rs. in Lacs)	
	Current Year	Previous Year
Cash Flow from Operating activities		
Net Profit before Tax & extra ordinary items	570.17	(48.40)
Adjustment for		
Depreciation	84.83	83.41
Loss/(Profit) on sale of Fixed Assets	-	1.91
Loss/(Profit) on sale of Investments	-	-
Interest Expenses	16.77	10.51
Long Term Provision	(8.96)	33.73
Interest Received	(5.23)	(4.74)
Operating Profit Before working capital change	657.58	76.42
Adjustment for change in		
Inventories	(668.45)	(80.12)
Current Tax Assets (Net)	(62.64)	0.98
Other Current Assets	(142.17)	(78.71)
Trade and other receivables	38.41	(49.91)
Trade Payable	90.87	11.15
Other current liabilities	(3.80)	(2.86)
Short Term Provisions	1.77	0.84
Trade and other receivables	-	-
Trade Payable	-	-
Cash generated from operating activities	(88.43)	(122.21)
Income Tax(Paid)/Refund	-	-
Net cash flow from operating activities (A)	(88.43)	(122.21)
Cash flow from investing activities		
Interest received	5.23	4.73
Investments	(47.45)	(86.95)
Purchase of Investments	-	-
Purchase of fixed assets	(112.97)	(2.66)
Sale of Fixed Assets (Capital work-in-progress)	-	14.00
Other Financial Assets	175.89	170.95
Loans and Advances	-	-
Net cash flow from investing activities (B)	20.70	100.07
Cash Flow from financing activities		
Decrease in long term borrowing	109.99	162.55
Interest paid	(16.78)	(10.51)
Net cash flow from financing activities (C)	93.21	152.04
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	25.48	129.90
Cash and Cash equivalents at the beginning of the year	69.31	(60.59)
Cash and Cash equivalents at the end of year	94.79	69.31

Place: Rampur

Date : 23.05.2026

For Rampur Fertilizers Ltd.



[Signature]
Anshuman Khaitan
 (Managing Director)