




**S K AGRAWAL AND CO CHARTERED
ACCOUNTANTS LLP**
(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
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Independent Auditor's Review Report on standalone unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
THE PHOSPHATE COMPANY LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **The Phosphate Company Limited** ("the Company"), for the quarter ended 31st December, 2024 and for the period from 1st April 2024 to 31st December 2024, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the company's management and approved by the Board of Directors which has been prepared in accordance with the recognition & measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **S K AGRAWAL AND CO**
CHARTERED ACCOUNTANTS LLP
Chartered Accountants
Firm Registration No.- 306033E/E300272

Hemant Kumar Lakhota
(Partner)
Membership No. 068851
UDIN -25068851BMIDNT8652
Place: Kolkata
Dated: 4th February, 2025



THE PHOSPHATE COMPANY LIMITED

Corporate Identity Number: L24231W81949PLC017664
Registered Office: 14, Netaji Subhas Road, Kolkata-700001

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

Amount Rs. in lacs

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	Reviewed					Audited
1. Revenue						
(a) Revenue from Operations	5,370.64	3,915.75	4,227.09	10,083.28	9,033.48	11,495.92
(b) Other Income	4.91	4.29	9.57	20.46	16.77	40.43
Total Income	5,375.55	3,920.04	4,236.66	10,103.74	9,050.25	11,536.35
2. Expenses						
(a) Cost of Material Consumed	3,025.66	2,469.94	2,442.24	6,364.97	6,312.51	7,377.78
(b) Purchase of Trading Goods	696.57	272.27	22.04	968.84	295.37	681.45
(c) (Increase) /Decrease in Inventories of Finished Goods / Stock-in-	(87.79)	526.17	572.64	(22.85)	(244.78)	159.25
(d) Employee benefit expenses	126.81	130.70	109.94	362.03	329.49	434.89
(e) Other expenses	872.59	810.48	706.99	1,949.79	1,718.55	2,123.63
Total expenses	4,633.84	4,209.56	3,853.85	9,622.78	8,411.14	10,777.00
3. Profit before Interest, Depreciation and Tax (EBIDTA) (1-2)	741.71	(289.52)	382.81	480.96	639.11	759.35
4. Finance costs	70.94	85.29	84.78	227.77	254.55	342.17
5. Depreciation and amortisation expense	24.80	24.79	25.83	74.38	77.51	99.17
6. Profit/(Loss) before tax	645.97	(399.60)	272.20	178.81	307.05	318.01
(a) Current Tax	61.39	-	70.57	61.39	86.58	94.49
(b) Provision for earlier year	11.23	-	-	11.23	-	34.45
(c) Deferred Tax	103.38	(100.38)	(1.68)	(14.24)	(8.95)	(13.06)
7. Tax Expenses	176.00	(100.38)	68.89	58.38	77.63	115.88
8. Net Profit for the period after Tax	469.97	(299.22)	203.31	120.43	229.42	202.13
9. Other Comprehensive Income/(Loss)	-	-	-	-	-	(24.55)
10. Total Comprehensive Income for the period (8+9)	469.97	(299.22)	203.31	120.43	229.42	177.58
11. Paid-up Equity Share Capital (Face Value per share:Rs.10/-)	360.75	360.75	360.75	360.75	360.75	360.75
12. Other Equity as per Balance Sheet:	-	-	-	-	-	8,098.35
13. Earnings per share (of Rs. 10/- each) (Not annualised)						
Basic & Diluted	13.03	(8.29)	5.64	3.34	6.36	5.60
Cash	16.58	(10.39)	6.31	5.01	8.26	7.99

Notes

(a) The above financial results of the Company for the quarter and nine months ended 31st December, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 4th February, 2025. The Statutory Auditors of the Company have carried out limited review of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(b) The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

(c) Company's business is seasonal in nature. Performance of a particular current quarter is not indicative of the full year.

(d) Comparative figures have been rearranged / regrouped wherever necessary.

For and on behalf of the Board of Directors
The Phosphate Company Limited



Ajay Bangur

Ajay Bangur
Executive Director
(DIN:00041711)

Place: Kolkata
Dated: 04-02-2025