S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP
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CHARTERED ACCOUNTANTS
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Independent Auditor's Review Report on 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 Unaudited Financial Results of **The Phosphate Company Limited** ("the Company"), for the quarter ended 30th June, 2026, 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, which is the responsibility of the Company's Management and approved by the Board of Directors, 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 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 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 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 Kmh

S K Agrawal And Co Chartered Accountants LLPIN-AAV-2926 FRN: 306033E / E300272 Kolkata

Hemant Kumar Lakhotia
(Partner)
Membership No. 068851

UDIN: 26068851KUQOJD4211

Place: Kolkata
Dated: August 4, 2026

THE PHOSPHATE COMPANY LIMITED
Corporate Identity Number: L24231WB1949PLC017664
Registered Office: 14, Netaji Subhas Road, Kolkata-700001

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

(Amount Rs. in lacs)

Particulars	Quarter Ended			Year ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Reviewed	Audited refer to Note c	Reviewed	Audited
1. Revenue				
Revenue from Operations	**1,954.71**	**2,987.01**	**1,405.92**	**14,563.42**
Other Income	11.31	77.42	10.61	93.84
Total Income	**1,966.02**	**3,064.43**	**1,416.53**	**14,657.26**
2. Expenses				
(a) Cost of Material Consumed	2,273.21	1,822.87	1,034.74	9,201.86
(b) Purchase of Trading Goods	272.93	206.91	114.25	918.34
(c) (Increase) /Decrease in Inventories of Finished Goods / Stock-in-Trade and Work-in-Progress	(1,213.88)	(343.99)	(463.85)	(125.04)
(d) Employee benefit expenses	139.93	162.82	121.30	578.80
(e) Other expenses	343.79	898.79	391.04	3,027.72
Total expenses	**1,815.98**	**2,747.40**	**1,197.48**	**13,601.68**
3. Profit before Interest,Depreciation and Tax (EBITDA) (1-2)	**150.04**	**317.03**	**219.05**	**1,055.58**
4. Finance costs	**72.04**	59.51	88.36	353.78
5. Depreciation and ammortisation expense	14.07	0.42	24.41	73.43
6. Profit/(Loss) before tax	**63.93**	**257.10**	**106.28**	**628.37**
(a) Current Tax	19.17	54.88	31.66	168.04
(b) Provision for earlier year		-	-	19.24
(c) Deferred Tax	(1.94)	3.21	(5.13)	(10.99)
7. Tax Expenses	17.23	58.09	26.53	176.29
8. Net Profit for the period after Tax	**46.70**	**199.01**	**79.75**	**452.08**
9. Other Comprehensive Income/(Loss)	-	(20.99)	-	(20.99)
10. Total Comprehensive Income for the period (8+9)	**46.70**	**178.02**	**79.75**	**431.09**
11. Paid-up Equity Share Capital (Face Value per share:Rs.10/-)	360.75	360.75	360.75	360.75
12. Other Equity as per Balance Sheet:	-	-	-	8,857.37
13. Earnings per share (of Rs. 10/- each) (Not annualised)				
Basic & Diluted	1.29	5.52	2.21	12.53
Cash	**1.63**	**5.62**	**2.75**	**14.26**

Notes :

(a) The above financial results of the Company for the quarter ended 30th June, 2026 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 August 2026. 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) The figures for the quarter ended 31st March 2026 are the balancing figures between audited figures in respect of full financial year and year to date figures upto the third quarter of respective financial year.

(d) Company's business activity falls within a single primary business segment, viz., "Agro-input". Accordingly segment reporting disclosure is not applicable.

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

(f) 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)

S K Agrawal And Co Chartered Accountants
LLPIN-AAV-2926
FRN: 306033E / E300272
Kolkata

Place: Kolkata
Dated: 04-08-2026