

CIN : L24110MH1984PLC033917

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Ref : RPL/BMD/2021  
Date : August 13, 2021

To,

Bombay Stock Exchange Limited  
**Corporate Relationship Department**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
MUMBAI 400 001

Name of the Company : **RAMA PHOSPHATES LIMITED**  
BSE Scrip Code : **524037**

Dear Sir,

We wish to inform you that at the Meeting held today the Board has approved the approved the Unaudited Financial Results for the quarter ended June 30, 2021.

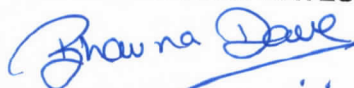
Pursuant to regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), we hereby enclose Unaudited Financial Results along with Limited Review Report issued by the statutory auditors M/s. Khandelwal & Mehta LLP for the quarter ended June 30, 2021.

The Meeting of the Board of Directors of the Company Commenced at 1:00 p.m. and concluded at 2.20 p.m.

Kindly take the same on records.

Thanking you,

Yours faithfully,  
For **RAMA PHOSPHATES LIMITED**



**BHAVNA DAVE**  
COMPANY SECRETARY



Encl : a/a

# Rama Phosphates Limited



Registered Office : 51-52, Free Press House, Nariman Point, Mumbai 400021

CIN NUMBER - L24110MH1984PLC033917

WEB ADDRESS - www.ramaphosphates.com

## Statement of Unaudited Financial Results for the quarter ended June 30, 2021

### PART I

(₹ in lacs)

Sr. No.	Particulars	Quarter Ended			Year ended 31st March 2021
		30th June 2021	31st March 2021	30th June 2020	
		1	2	3	4
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Net Sales/Income from Operations	18,251.32	20,899.54	10,527.17	58,048.67
2	Other Income	13.82	12.52	23.34	58.28
3	<b>Total Income</b>	<b>18,265.14</b>	<b>20,912.06</b>	<b>10,550.51</b>	<b>58,106.95</b>
4	Total Expenditure				
	(a) Cost of Raw Materials Consumed	9,573.47	13,759.16	5,878.41	38,671.12
	(b) Purchase of Traded goods	479.89	1,591.31	22.99	1,785.81
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(73.85)	345.28	540.55	(779.79)
	(d) Employees benefit expenses	775.95	684.76	600.77	2,585.53
	(e) Selling & Distribution Expenses	2,408.62	1,268.47	1,325.32	4,565.79
	(f) Finance Cost	122.55	32.22	52.40	153.66
	(g) Depreciation	192.23	150.74	105.73	484.14
	(h) Other Expenditure	2,101.64	1,326.09	1,122.50	4,975.53
	<b>(i) Total Expenses</b>	<b>15,580.50</b>	<b>19,158.03</b>	<b>9,648.67</b>	<b>52,441.79</b>
5	<b>Profit from operations before exceptional items and extra ordinary items (3-4)</b>	<b>2,684.64</b>	<b>1,754.03</b>	<b>901.84</b>	<b>5,665.16</b>
6	Exceptional items	-	-	-	-
7	<b>Profit before extra ordinary items (5-6)</b>	<b>2,684.64</b>	<b>1,754.03</b>	<b>901.84</b>	<b>5,665.16</b>
8	Extraordinary items	-	-	-	-
9	<b>Profit before Tax (7-8)</b>	<b>2,684.64</b>	<b>1,754.03</b>	<b>901.84</b>	<b>5,665.16</b>
10	Provision for Taxation				
	i) Income Tax	723.34	367.48	244.99	1,416.60
	ii) Deferred Tax	(39.85)	109.72	(0.01)	37.63
	iii) Tax for Earlier Years	9.98	-	-	-
	<b>Total Tax Expenses</b>	<b>693.47</b>	<b>477.20</b>	<b>244.98</b>	<b>1,454.23</b>
11	<b>Profit for the period (9-10)</b>	<b>1,991.17</b>	<b>1,276.83</b>	<b>656.86</b>	<b>4,210.93</b>
12	Other Comprehensive Income (OCI)				
	Items that will not be reclassified to Profit or Loss				
	i) Remeasurement gain/(loss) on defined benefit plan	(20.52)	41.63	(31.92)	(38.57)
	ii) Gain / (Loss) on Fair Value of Investments	3.59	(1.32)	(5.44)	(8.97)
	iii) Income tax relating to Items that will not be reclassified to Profit or Loss	5.16	(10.47)	8.03	9.71
	Total Other Comprehensive Income (OCI) net of tax	(11.77)	29.84	(29.33)	(37.83)
13	<b>Total Comprehensive Income (11-12)</b>	<b>1,979.40</b>	<b>1,306.67</b>	<b>627.53</b>	<b>4,173.10</b>
14	Paid Up Equity Share Capital (Face Value of ₹10/- Per Share)	1,767.43	1,767.43	1,767.43	1,767.43
15	Reserves Excluding Revaluation	-	-	-	18,660.68
16	Earning Per Share (EPS) in ₹				
	Basic & Diluted EPS (not annualised)				
	a) Basic EPS (not annualised)	11.25	7.22	3.55	23.80
	b) Diluted EPS (not annualised)	11.25	7.22	3.55	23.80



Sowing Seeds for the  
Growing needs.....

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(₹ in lacs)

Sr. No.	Particulars	Quarter Ended			Year ended 31st March 2021
		30th June 2021	31st March 2021	30th June 2020	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Segment revenue</b>				
	Fertiliser & Chemical	15,925.83	10,411.92	10,167.79	41,367.98
	Soya/Agri	2,325.49	10,487.62	359.38	16,680.69
	Net sales / Income from operations	18,251.32	20,899.54	10,527.17	58,048.67
2	<b>Segment result</b>				
	Profit after depreciation but, before interest and taxation				
	Fertiliser & Chemical	2,952.13	1,590.61	1,202.60	5,921.39
	Soya/Agri	114.81	436.29	(121.76)	519.61
	Total	3,066.94	2,026.90	1,080.84	6,441.00
	Less :				
	i) Interest	(122.55)	(32.22)	(52.40)	(153.66)
	ii) Other un- allocable expenses - net	(259.75)	(240.65)	(126.60)	(622.18)
	<b>Profit before Tax &amp; Exceptional item</b>	<b>2,684.64</b>	<b>1,754.03</b>	<b>901.84</b>	<b>5,665.16</b>
	Exceptional item	-	-	-	-
	<b>Profit before tax</b>	<b>2,684.64</b>	<b>1,754.03</b>	<b>901.84</b>	<b>5,665.16</b>
3	<b>Segment Assets</b>				
	Fertiliser & Chemical	30,230.74	27,362.67	25,967.91	27,362.67
	Soya/Agri	2,129.25	2,497.74	2,337.77	2,497.74
	Unallocable	957.65	1,234.78	1,295.28	1,234.78
	<b>Total</b>	<b>33,317.64</b>	<b>31,095.19</b>	<b>29,600.96</b>	<b>31,095.19</b>
4	<b>Segment Liabilities</b>				
	Fertiliser & Chemical	5,713.66	8,749.95	9,619.25	8,749.95
	Soya/Agri	449.29	397.57	296.00	397.57
	Unallocable	4,048.67	1,519.56	2,448.07	1,519.56
	<b>Total</b>	<b>10,211.62</b>	<b>10,667.08</b>	<b>12,363.32</b>	<b>10,667.08</b>
5	<b>Total Capital Employed</b>	<b>23,106.02</b>	<b>20,428.11</b>	<b>17,237.64</b>	<b>20,428.11</b>

## Notes:

- The above results have been reviewed by the Audit Committee and were taken on the record by the Board at their Board meeting held on 13th August, 2021. The Statutory Auditor has carried out a Limited Review of the Unaudited Financial Result for the quarter ended 30th June, 2021.
- Tax, including Deferred Tax is accounted based on quarterly results and difference, if any, will be adjusted in the last quarter for annual tax/deferred tax.
- The Statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (IndAs) prescribed under section 133 of the Companies Act, 2013 and the other recognised accounting practices and policies to the extent applicable.
- The second wave of Covid-19 pandemic didn't impact on performance of the Company. The Company's production, sales and dispatches remained unaffected. However, the Company is continuously monitoring the situation arising on account of COVID 19 pandemic considering both internal and external factors and taking suitable measures in this regard. The Company has been able to operate its plant at normal levels.
- The Code of Social Security, 2020 ('Code') relating to employees benefits during employment and post-employment benefits received Presidential assent in Septemeber 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- Figures of the previous quarter/period have been regrouped/rearranged, where ever necessary to make them comparable.

By order of the Board  
For Rama Phosphates Ltd.

H. D. Ramsinghani  
Chairman & Managing Director  
DIN : 00035416

Place : Mumbai  
Date : 13th August, 2021



**Khandelwal & Mehta LLP**  
**Chartered Accountants**  
(LLP No. AAE-3742)

**Independent Auditor's Report on Quarterly Unaudited Financial Results of Rama Phosphates Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors,  
**Rama Phosphates Limited**  
Mumbai.

1. We have reviewed the accompanying statement of unaudited financial results of **Rama Phosphates Limited** ("the Company") for the quarter ended **30<sup>th</sup> June, 2021**, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ("the Circular").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement 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 Statement is 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Khandelwal & Mehta LLP**  
Chartered Accountants  
(Firm Regn.no.W100084)

SUNIL  
LAKHMICHAND  
KHANDELWAL

Digitally signed by SUNIL  
LAKHMICHAND KHANDELWAL  
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date=2021.08.13 14:09:27 +05'30'

Place : Mumbai  
Date : 13<sup>th</sup> August, 2021.  
UDIN : 21101388AAAACS7684

S.L Khandelwal  
(Partner)  
Mem. No. 101388

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Partners : S.L. Khandelwal – 098212 45353 ● S.A. Momaya – 098214 32657  
GSTIN : 27AAPFK6261N1ZL