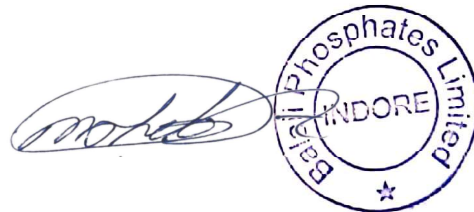


BALAJI PHOSPHATES LIMITED
(Formerly known as Balaji Phosphates Private Limited)
Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2024
CIN:U24123MP1996PLC067394

(Amounts in Lakhs)

Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
I ASSETS		
Non-current assets		
Property, Plant and Equipment	622.74	622.95
Intangible Assets	539.18	539.18
Other Non-current Assets	37.80	37.80
Total Non current assets	1,199.72	1,199.93
Current assets		
Inventories	2,898.15	3,147.76
Financial Assets		
Trade Receivables	4,020.86	3,105.16
Cash and Cash Equivalents	16.27	19.05
Other Balances with Banks	211.04	203.35
Loans	235.35	643.32
Other Financial Assets	225.42	230.52
Other Current Assets	437.41	299.26
Total current assets	8,044.50	7,648.42
TOTAL ASSETS	9,244.22	8,848.35
II EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,783.71	1,783.71
Other Equity	2,150.75	1,716.53
Non-controlling Interests	0.09	0.08
Total Equity	3,934.55	3,500.32
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	607.87	693.72
Provisions	3.23	3.13
Deferred Tax Liabilities (Net)	8.26	12.76
Total Non current liabilities	619.36	709.61
Current liabilities		
Financial Liabilities		
Borrowings	2,817.35	2,628.38
Trade Payables		
-Total outstanding dues of micro enterprises and small enterprises	231.15	66.05
-Total outstanding dues of creditors other than micro enterprises and small enterprises	731.13	912.11
Other Financial Liabilities	88.35	101.43
Other Current Liabilities	470.64	541.21
Provisions	8.38	176.12
Current Tax Liabilities (Net)	343.31	213.12
Total current liabilities	4,690.31	4,638.42
Total liabilities	5,309.67	5,348.03
TOTAL EQUITY AND LIABILITIES	9,244.22	8,848.35

See accompanying notes to the financial results



BALAJI PHOSPHATES LIMITED
(Formerly known as Bala] Phosphates Private Limited)
Statement of Unaudited Consolidated Financial Result for the Half Year Ended September 30, 2024
CIN:U24123MP1996PLC067394

(Amounts in Lakhs)

Sr. No.	Particulars	Half Year Ended	Half Year Ended	Half Year Ended	Year Ended
		Sep 30, 2024	March 31, 2024	Sep 30, 2023	Mar 31, 2024
		Unaudited	Unaudited	Unaudited	Audited
I	INCOME				
	Revenue from Operations	6,244.06	5,536.28	9,618.34	15,154.63
	Other Income	191.70	6.04	7.35	13.39
	TOTAL INCOME	6,435.76	5,542.33	9,625.69	15,168.02
II	EXPENSES				
	a. Cost of Materials Consumed	3,519.26	4,638.89	6,131.24	10,770.14
	b. Purchase of Traded Goods		106.34	0.00	106.34
	c. Changes in Inventories of Finished goods and Work in Progress	693.16	-1,199.17	1,180.60	-18.56
	d. Employees benefits expenses	384.07	408.56	367.54	776.09
	e. Finance Cost	171.36	155.46	146.32	301.78
	f. Depreciation and amortization expenses	44.15	42.73	41.99	84.73
	g. Other Expenses	1049.82	1,264.63	1,046.28	2,310.91
	TOTAL EXPENSES	5,861.82	5,417.45	8,913.97	14,331.43
III	Profit / (Loss) before exceptional and extraordinary items and tax (I - II)	573.94	124.88	711.73	836.59
IV	Exceptional Items				
V	Profit/(Loss) before extraordinary items and tax (III - IV)	573.94	124.88	711.73	836.59
VI	Extraordinary items				
VII	PROFIT BEFORE TAX (V - VI)	573.94	124.88	711.73	836.59
VIII	TAX EXPENSE				
	a. Current Tax	144.24	28.59	209.15	237.74
	b. Deferred Tax	-4.51	8.35	-13.55	-5.19
	c. Excess/Short Provision of Earlier Year Tax	0.00	0.00	0.00	0.00
	TOTAL TAX EXPENSE	139.73	36.95	195.60	232.55
IX	PROFIT AFTER TAX (VII - VIII)	434.21	87.93	516.13	604.04
X	OTHER COMPREHENSIVE INCOME (NET OF TAX)				
	Items that will not be reclassified to profit or loss				
	a. Gain/(Loss) on remeasurement of defined benefit plans	0.01	-0.15	-0.15	-0.30
	b. Equity Instruments through OCI	0.00	0.00	0.00	0.00
	c. Income tax related to items that will not be reclassified to Profit and loss	0.00	0.04	0.04	0.07
	TOTAL OTHER COMPREHENSIVE INCOME (NET OF TAX)	0.01	(0.11)	(0.11)	(0.23)
XI	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (IX + X)	434.22	87.82	516.02	603.81
	Attributable to				
	Owners of the parent	434.22	87.78	516.01	603.79
	Non-controlling interests	0.01	0.01	0.01	0.02
XII	EQUITY				
	Equity Share Capital	1,783.71	1,783.71	1,783.71	1,783.71
	Other Equity	2,150.84	2,092.46	1,628.80	1,716.61
XIII	EARNING PER SHARE - BASIC AND DILUTED (Not Annualised)				
	i) Basic (Rs.)	2.43	0.49	2.89	3.39
	ii) Diluted (Rs.)	2.43	0.49	2.89	3.39
	(Face value of Re. 10 each)				



BALAJI PHOSPHATES LIMITED
(Formerly known as Balaji Phosphates Private Limited)
Statement of Unaudited Consolidated Cash Flow for the Half year ended September 30, 2024
CIN:U24123MP1996PLC067394

(Amounts in Lakhs)

Particulars	Half Year ended September 30, 2024 (Unaudited)	Year ended March 31, 2024 (Audited)
A. Cash flow from operating activities		
Net Profit before tax	573.95	836.59
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation	44.15	84.73
Interest Expenses	171.36	301.78
Net unrealised foreign exchange loss/ (gain)	-	2.72
Liabilities no longer required written back	(144.25)	2.37
Provision for gratuity	0.71	0.84
Provision for Expected Credit Losses	9.25	1.07
Operating profit before working capital changes	655.17	1230.10
Working capital adjustments:		
Decrease/ (Increase) in other financial assets	413.07	(643.79)
Decrease/ (Increase) in trade receivables	-924.95	(106.72)
Decrease/ (Increase) in other current assets	-138.15	518.66
Decrease/ (Increase) in other Non Current Assets	0.00	(37.80)
Decrease/ (Increase) in Inventories	249.61	1058.96
(Decrease)/ Increase in trade payables	128.36	(971.80)
(Decrease)/ Increase in Other financial liabilities	-13.08	32.58
(Decrease)/ Increase in other current liabilities	-70.56	(1354.69)
(Decrease)/ Increase in provisions	-168.33	161.59
Cash generated from operations	131.14	(112.91)
Net income tax paid	-14.05	(235.19)
Net cash generated from operating activities	117.09	-348.10
B. Cash flow from investing activities		
Purchase of property, plant and equipment	-43.95	(88.32)
Proceeds from sale of property, plant and equipment	-	0.86
Net cash used for investing activities	(43.95)	(87.46)
C. Cash flow from financing activities		
Increase/ (Decrease) in Borrowings	103.12	690.61
Interest paid	-171.36	-301.78
Net cash generated from financing activities	-68.24	388.83
Net increase/ (decrease) in cash or cash equivalents (A+B+C)	4.90	-46.73
Cash and cash equivalents at beginning of period / year	222.41	269.14
Cash and cash equivalents at end of period / year	227.31	222.41

See accompanying notes to the financial results

