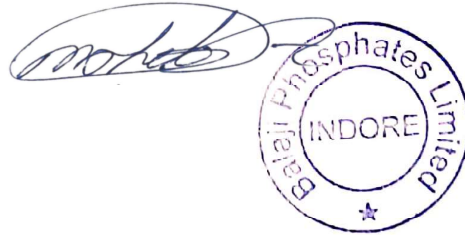


**BALAJI PHOSPHATES LIMITED**  
(Formerly known as Balaji Phosphates Private Limited)  
**Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2024**  
CIN:U24123MP1996PLC067394

(Amounts in Lakhs)

Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
<b>I ASSETS</b>		
Non-current assets	590.74	589.51
Property, Plant and Equipment		
Financial Assets	790.12	790.12
Investments	37.80	37.80
Other Non-current Assets		
<b>Total Non current assets</b>	<b>1,418.66</b>	<b>1,417.43</b>
Current assets	2,471.80	2,797.88
Inventories		
Financial Assets	3,774.11	2,844.09
Trade Receivables	7.00	6.92
Cash and Cash Equivalents	152.70	145.90
Other Balances with Banks	273.35	643.32
Loans	205.29	210.93
Other Financial Assets	339.15	226.64
Other Current Assets		
<b>Total current assets</b>	<b>7,223.40</b>	<b>6,875.68</b>
<b>TOTAL ASSETS</b>	<b>8,642.06</b>	<b>8,293.11</b>
<b>II EQUITY AND LIABILITIES</b>		
Equity	1,783.71	1,783.71
Equity Share Capital	1,975.58	1,566.84
Other Equity		
<b>Total Equity</b>	<b>3,759.29</b>	<b>3,350.55</b>
Liabilities		
Non-current liabilities		
Financial Liabilities	581.41	677.06
Borrowings	3.21	3.13
Provisions	14.19	19.34
Deferred Tax Liabilities (Net)		
<b>Total Non current liabilities</b>	<b>598.81</b>	<b>699.53</b>
Current liabilities		
Financial Liabilities	2,825.29	2,594.04
Borrowings		
Trade Payables	118.45	33.20
-Total outstanding dues of micro enterprises and small enterprises	667.66	823.60
-Total outstanding dues of creditors other than micro enterprises and small enterprises	24.93	16.33
Other Financial Liabilities	303.11	393.16
Other Current Liabilities	8.28	176.12
Provisions	336.24	206.58
Current Tax Liabilities (Net)		
<b>Total current liabilities</b>	<b>4,283.96</b>	<b>4,243.03</b>
<b>Total liabilities</b>	<b>4,882.77</b>	<b>4,942.56</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8,642.06</b>	<b>8,293.11</b>

See accompanying notes to the financial results



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

(Amounts in Lakhs)

Sr. No.	Particulars	Half Year Ended Sep 30, 2024	Half Year Ended March 31, 2024	Half Year Ended Sep 30, 2023	Year Ended Mar 31, 2024
		Unaudited	Unaudited	Unaudited	Audited
I	<b>INCOME</b>	5,073.62	3,516.25	8,302.15	11,818.40
	Revenue from Operations	191.23	3.83	4.86	8.69
	Other Income	5,264.85	3,520.08	8,307.01	11,827.09
	<b>TOTAL INCOME</b>				
II	<b>EXPENSES</b>	2,768.91	3,365.13	5,275.21	8,640.34
	a. Cost of Materials Consumed	-	0.00	0.00	0.00
	b. Purchase of Traded Goods	749.26	-1,224.38	1,203.51	-20.86
	c. Changes in Inventories of Finished goods and Work in Progress	130.88	81.75	63.29	145.04
	d. Employees benefits expenses	163.95	154.23	142.26	296.50
	e. Finance Cost	42.73	41.31	40.57	81.88
	f. Depreciation and amortization expenses	872.95	1,054.83	905.37	1,960.19
	g. Other Expenses	4,728.68	3,472.87	7,630.21	11,103.09
	<b>TOTAL EXPENSES</b>	536.17	47.21	676.80	724.00
III	Profit / (Loss) before exceptional and extraordinary items and tax (I - II)				
IV	Exceptional Items	536.17	47.21	676.80	724.00
V	Profit/(Loss) before extraordinary items and tax (III - IV)				
VI	Extraordinary Items	536.17	47.21	676.80	724.00
VII	<b>PROFIT BEFORE TAX (V - VI)</b>				
VIII	<b>TAX EXPENSE</b>	132.59	9.83	200.98	210.81
	a. Current Tax	-5.15	7.66	-14.55	(6.89)
	b. Deferred Tax				
	c. Excess/Short Provision of Earlier Year Tax	127.44	17.49	186.43	203.92
	<b>TOTAL TAX EXPENSE</b>	408.73	29.72	490.37	520.08
IX	<b>PROFIT AFTER TAX (VII - VIII)</b>				
X	<b>OTHER COMPREHENSIVE INCOME (NET OF TAX)</b>	0.01	-0.15	-0.15	-0.30
	Items that will not be reclassified to profit or loss				
	a. Gain/(Loss) on remeasurement of defined benefit plans	0.00	0.04	0.04	0.07
	b. Equity Instruments through OCI	0.01	(0.11)	(0.11)	(0.23)
	c. Income tax related to items that will not be reclassified to Profit and loss				
	<b>TOTAL OTHER COMPREHENSIVE INCOME (NET OF TAX)</b>	408.74	29.61	490.26	519.85
XI	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (IX + X)</b>				
XII	<b>EQUITY</b>	1783.71	1783.71	1783.71	1,783.71
	Equity Share Capital	1975.58	1,968.56	1,537.25	1,566.84
	Other Equity				
XIII	<b>EARNING PER SHARE - BASIC AND DILUTED (Not Annualised)</b>	2.29	0.17	2.75	2.91
	i) Basic (Rs.)	2.29	0.17	2.75	2.91
	ii) Diluted (Rs.)				
	(Face value of Re. 10 each)				

See accompanying notes to the financial results



**BALAJI PHOSPHATES LIMITED**  
(Formerly known as Balaji Phosphates Private Limited)  
**Statement of Unaudited Standalone 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)
<b>A. Cash flow from operating activities</b>		
Net Profit before tax	536.17	724.00
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Depreciation and amortisation	42.73	81.88
Interest Expenses	163.95	296.50
Net unrealised foreign exchange loss/ (gain)	-	2.56
Liabilities no longer required written back	(144.25)	-
Provision for gratuity	0.59	0.84
Provision for Expected Credit Losses	9.39	2.03
<b>Operating profit before working capital changes</b>	<b>608.58</b>	<b>1107.81</b>
Working capital adjustments:		
Decrease/ (Increase) in other financial assets	375.61	-642.36
Decrease/ (Increase) in trade receivables	-939.41	-203.08
Decrease/ (Increase) in trade payables	-112.51	565.01
Decrease/ (Increase) in other current assets	0.00	-37.80
Decrease/ (Increase) in other Non Current Assets	470.32	1147.74
Decrease/ (Increase) in Inventories	-70.69	-917.16
(Decrease)/ Increase in trade payables	8.60	10.67
(Decrease)/ Increase in Other financial liabilities	-90.05	-1372.02
(Decrease)/ Increase in other current liabilities	-168.33	174.72
(Decrease)/ Increase in provisions	82.12	(166.47)
<b>(Decrease)/ Increase in provisions</b>	<b>-2.93</b>	<b>-213.35</b>
Net income tax paid	79.19	-379.82
<b>Net cash generated from operating activities</b>		
<b>B. Cash flow from investing activities</b>	-43.95	-75.55
Purchase of property, plant and equipment	0.00	0.86
Proceeds from sale of property, plant and equipment	(43.95)	(74.69)
<b>Net cash used for investing activities</b>		
<b>C. Cash flow from financing activities</b>	135.59	706.50
Increase/ (Decrease) in Borrowings	(163.95)	-296.50
Interest paid	-28.36	410.00
<b>Net cash generated from financing activities</b>		
	6.88	-44.51
<b>Net increase/ (decrease) in cash or cash equivalents (A+B+C)</b>	<b>152.83</b>	<b>197.34</b>
Cash and cash equivalents at beginning of period / year	159.71	152.83
<b>Cash and cash equivalents at end of period / year</b>		

See accompanying notes to the financial results

