



AGRO PHOS INDIA LIMITED

To

Date: 14th November, 2025

Listing Department
The National Stock Exchange of India Limited,
Exchange Plaza,
Bandra Kurla Complex (Bandra East),
Mumbai -400051

Dear Sir/Madam,

NSE Symbol: AGROPHOS

Sub: Outcome of Board Meeting pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015.

We wish to inform you that the Board of Directors of the Company at its meeting held today, on Friday, 14th November, 2024, at registered office of the Company, which commenced at 02:30 PM and concluded at 04:30 PM has inter-alia, considered and approved the following:

- a) The Unaudited Standalone and Consolidated Financial Results and Limited Review Report thereon for the quarter & Half Year ended 30th September, 2025 as per Regulation 33 of the SEBI (LODR) Regulations and other applicable provisions, if any. Enclosed Herewith
- b) Other Business matters as placed before the Board.

Please take the same on your records.

Thanking you,

Yours Faithfully

For AGRO PHOS (INDIA) LIMITED



Reena Saluja
Compliance officer and Company Secretary
M No.: A55665
Enclosure: As above-mentioned

Limited Review Report on Unaudited Quarterly and year to date standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To,
The Board of Directors
Agro Phos India Limited

We have reviewed the accompanying statement of Unaudited standalone Financial Results of **Agro Phos India Limited** ("the Company") for the quarter ended 30th September 2025 and year to date for the period from 1st April, 2025 to 30th September 2025 ("the statement"), being submitted by the Company pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

This statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 the recognition and measurement principles laid down in applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation 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 Ashok Khasgiwala & Co. LLP
Chartered Accountants
(Firm Reg. No.000743C/C400037)

CA Ashok Khasgiwala
(Partner)
M.No. 070288



Place: Indore
Date : 14.11.2025
UDIN : 25070288BMIOCS4510



AGRO PHOS INDIA LIMITED

AGRO PHOS INDIA LIMITED						
(CIN: L24123MP2002PLC015285)						
STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2025						
PARTICULARS		QUARTER ENDED		HALF YEAR ENDED		Rs. in Lakhs
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I.	Income					
I.	Revenue from operations	4,007.72	3980.23	3,150.46	7,987.95	5,542.08
II.	Other Income	(2.13)	9.34	610.34	7.20	941.01
III.	Total Income (I + II)	4,005.58	3989.57	3,760.80	7,995.15	6,483.09
IV.	Expenses					
(a)	Cost of Materials Consumed	2,021.34	1327.87	1,930.99	3,349.21	3,618.37
(b)	Purchases of Stock in Trade	-	0.00	62.19	-	64.16
(c)	Changes in Inventories of finished goods , work in progress and stock in trade	558.66	1149.11	134.15	1,707.77	435.08
(d)	Employee benefits expenses	99.57	104.13	92.14	203.70	159.21
(e)	Finance Cost	90.45	113.76	84.67	204.21	181.97
(f)	Depreciation, amortisation and impairment Expense	49.56	48.92	49.17	98.48	97.90
(g)	Other Expenses	948.38	606.24	1,047.56	1,554.62	1,561.13
	Total Expenses (IV)	3,767.96	3,350.03	3,400.87	7,117.99	6,117.81
V	Profit / (loss) before exceptional items and tax (III - IV)	237.62	639.54	359.93	877.17	365.28
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (loss) before tax (V - VI)	237.62	639.54	359.93	877.17	365.28
VIII	Tax Expenses					
	Current Tax	64.93	152.69	60.30	217.62	63.17
	Deferred Tax	(28.58)	57.40	255.48	28.72	277.09
IX	Profit / (loss) for the period (VII-VIII)	201.38	429.45	44.15	630.83	25.01
X	Other Comprehensive Income					
	(a) Items that will not be reclassified to profit or loss	9.42	0.72	0.86	10.14	18.92
	Tax Relating to above items	(2.35)	-0.20	(0.24)	(2.55)	(5.26)
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-
	Tax Relating to above items	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX + X)	208.45	429.97	44.77	638.42	38.67
XII	Paid up Equity Share Capital (Face Value of Rs 10 each)	2,027.41	2027.41	2,027.41	2,027.41	2,027.41
XIII	Earning per equity share of face value of Rs 10 each					
	a) Basic (Rs.)	0.99	2.12	0.22	3.11	0.12
	b) Diluted (Rs.)	0.99	2.12	0.22	3.11	0.12
						2.59

Date: 14-11-2025
Place: Indore

For and on behalf of the Board of Directors
Agro Phos (India) Limited

Raj Kumar Gupta
Managing Director
(DIN: 00244925)



Regd. Office : M-87, Trade Centre, 18, South Tukoganj, Indore (M.P.) 452001
Tel.: 0731-2529488-89-90-91
E-mail : agrophos@rediffmail.com / info@agrophos.com
Website : www.agrophos.com

CIN : L24123MP2002PLC015285



AGRO PHOS INDIA LIMITED

Notes to the Result:

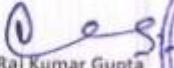
1	The above financial results have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors in their respective meeting held on 14th Nov, 2025. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors. The Report does not contain anything which would have impact on the results for the quarter ended 30th Sept, 2025.
2	Figures have been re-grouped, re-arranged or re-classified, wherever considered necessary to make them comparable.
3	The aforesaid financial Results will be uploaded on the Company's website www.agrophos.com and will also be available on the website of the Stock exchange i.e. www.nseindia.com and for the benefit of shareholders and investors

Date: 14-11-2025

Place: Indore

For and on behalf of the Board of Directors

Agro Phos (India) Limited


Raj Kumar Gupta
Managing Director
(DIN: 00244925)



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AGRO PHOS INDIA LIMITED

AGRO PHOS INDIA LIMITED		
(CIN: L24123MP2002PLC015285)		
STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER 2025		
Particulars	As at Sept 30, 2025	As at March 31st, 2025
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	2,187.56	2,267.30
(b) Right of use asset	9.75	10.53
(c) Capital work-in-progress	2.89	2.89
(d) Intangible Assets	0.75	0.85
(e) Financial Assets	-	-
(i) Investments	492.20	492.20
(ii) Others	42.81	33.33
(f) Deferred Tax Assets (Net)	-	-
(g) Other non-current assets	10.11	12.11
Total Non-current assets	2,746.06	2,819.20
(2) Current assets		
(a) Inventories	4,876.35	5,734.25
(b) Financial Assets		
(i) Trade receivables	1,979.62	2,230.88
(ii) Cash and cash equivalents	32.48	10.40
(iii) Bank balances other than (ii) above	260.65	106.26
(iv) Loans	-	-
(v) Others	4,732.00	3,721.41
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	1,290.51	1,055.33
Total Current assets	13,171.60	12,858.53
	Total Assets	15,917.66
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2,027.41	2,027.41
(b) Other Equity	4,833.35	4,397.67
Total Equity	6,860.76	6,425.08
Liabilities		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	57.35	63.94
(ii) Others	15.46	13.21
(b) Provisions	62.60	65.11
(c) Deferred tax liabilities (Net)	211.26	179.99
Total Non-Current Liabilities	346.68	322.25
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,534.21	2,755.88
(ii) Trade payables	-	-
(a) Total outstanding due of Micro and Small Enterprises	830.59	229.51
(b) Total outstanding due other than (a) above	4,063.05	4,247.21
(iii) Other financial liabilities	527.45	949.82
(b) Other current liabilities	619.58	655.19
(c) Provisions	4.85	5.36
(d) Current Tax liabilities (net)	130.49	87.44
Total Current Liabilities	8,710.22	8,930.40
	Total Equity and Liabilities	15,917.66
		15,677.73

Date: 14-Nov-2025
Place: Indore

For and on behalf of the Board of Directors
For Agro Phos (India) Limited

Raj Kumar Gupta
Managing Director
(DIN: 00244925)



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CIN : L24123MP2002PLC015285



AGRO PHOS INDIA LIMITED

Appendix

Reconciliation of Other Equity as at 31st March 2024

Particulars	Amount Rs. In Lakhs April 01, 2023
Other Equity before impact of change in accounting policy	3,177.29
Effect of change in accounting policy	
Other current assets	1,430.10
Deferred Tax Liability	-
Deferred Tax Assets	-
Other Equity post impact of change in accounting policy	4,607.39

Date: 14-Nov-2025
Place: Indore

For and on behalf of the Board of Directors
For Agro Phos (India) Limited


Raj Kumar Gupta
Managing Director
(DIN: 00244925)





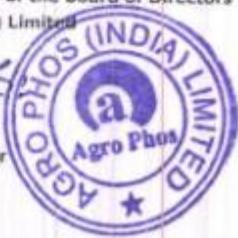
AGRO PHOS INDIA LIMITED

AGRO PHOS INDIA LIMITED		
(CIN: L24123MP2002PLC015285)		
Standalone Cash Flow Statement for the half year ended 30th September 2025		
		(Rs. In Lacs)
	Half Year Ended 30.09.2025 (Unaudited)	Year Ended 31.03.2025 (Audited)
A. Cash flow from Operating activities		
a. Net Profit/ (Loss) before Tax & Exceptional item	877.17	909.82
Adjustment for :		
Depreciation & Amortisation	98.48	194.71
Finance Costs	204.21	383.17
Interest Income	-5.61	-23.94
(Gain) / Loss on disposal of Property, Plant and Equipment	-1.59	0.00
Provision /(Reversal of provision) on doubtful debts & advance	6.33	-41.59
Fair Value of Investments	0.00	-24.80
IND as adjustment from OCI	10.14	23.12
Unrealised gain / (loss) on Foreign currency exchange rate	30.52	-3.80
b. Operating profit/(loss) before working capital changes	1219.65	1416.69
Adjustment for :		
Trade and Other receivables	-1010.34	-2650.19
Inventories	857.90	-2336.97
Trade and other payables	-103.07	3965.94
c. Cash generated from Operations	964.14	395.47
Direct Taxes (paid)/Refund (Net)	-174.56	-46.09
Net Cash Flow from Operating activities	789.58	349.38
B. Cash flow from investing activities		
Purchase of Property, Plant and Equipment	-17.44	-48.74
Sale of Property, Plant and Equipments	3.17	0.00
Interest Received	5.64	24.85
Changes in fixed deposits not considered as Cash and Cash Equivalent	-154.39	-45.76
Intercorporate Loan Recovered /(Given)	0.00	75.02
Net Cash Flow from Investing activities	-163.02	5.37
C. Cash flow from Financing activities		
Proceeds from Borrowings	5.88	20.00
Repayment of Borrowings	-234.13	-71.74
Finance Cost Paid	-173.50	-301.69
Dividend Paid	-202.74	0.00
Net Cash flow from Financing activities	-604.49	-353.42
D. Net Increase / (Decrease)in Cash and Cash Equivalent	22.08	1.33
Cash and Cash Equivalent at the beginning of the year	10.40	9.07
Cash and Cash Equivalent at the end of the year	32.48	10.40
	22.08	1.33
Cash and Cash Equivalent Comprises :		
Balances with Banks	23.76	0.54
Cash on hand	8.72	9.86

Date: 14-11-2025
Place: Indore

For and on behalf of the Board of Directors
Agro Phos (India) Limited

Raj Kumar Gupta
Managing Director
DIN : 00244925



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**Limited Review Report on Unaudited Quarterly and Year to date Consolidated Financial Results
of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015 (as amended)**

To
Board of Directors of
Agro Phos India Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Agro Phos India Limited ("the Holding Company") and share of profit of its associate for the quarter ended 30th September, 2025 and year to date from April 01, 2025 to 30th September, 2025 attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) (as amended).
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

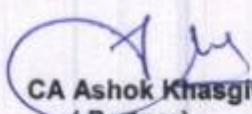
4. The Statement includes the unaudited financial information / results of the following entities:
 - i. Name of Associate
- Shri Tulsi Phosphate Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the certified financial information of associate referred below, 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 Standard and other accounting principles generally accepted in India, 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.



6. The consolidated unaudited financial results also includes the Group's share of net profit after tax of 6.49 lakhs and Rs. 13.89 lakhs and total comprehensive income of Rs. 6.49 lakhs and Rs. 13.89 lakhs for the quarter ended 30th September 2025 and for the period from April 01, 2025 to 30th September, 2025 respectively as considered in the consolidated unaudited financial results, in respect of one associates, whose interim financial information have not been reviewed by us and certified by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of associate is based solely on the financial information provided by the management.

Our conclusion on the Statement is not modified in respect of the above matters

For Ashok Khasgiwala & Co. LLP
Chartered Accountants
(Firm Reg. No.000743C/C400037)


CA Ashok Khasgiwala
(Partner)
M.No. 070288



Place: Indore
Date : 14.11.2025
UDIN : 25070288BMIOCT5045



AGRO PHOS INDIA LIMITED

PARTICULARS		AGRO PHOS (INDIA) LIMITED					
		QUARTER ENDED			HALF YEAR ENDED	HALF YEAR ENDED	YEAR ENDED
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
I	Income						
I.	Revenue from operations	4,007.72	3,980.23	3,150.46	7,987.95	5,542.08	11,987.88
II.	Other Income	(2.13)	9.34	610.34	7.20	941.01	90.88
III.	Total Income (I + II)	4,005.58	3,989.57	3,760.80	7,995.15	6,483.09	12,078.76
IV.	Expenses						
(a)	Cost of Materials Consumed	2,021.34	1,327.87	1,930.99	3,349.21	3,618.37	9,091.01
(b)	Purchases of Stock in Trade	-	-	62.19	-	64.16	1,105.03
(c)	Changes in Inventories of finished goods, work in progress and stock in trade	558.68	1,149.11	134.15	1,707.77	435.08	(2,678.33)
(d)	Employee benefits expenses	99.57	104.13	92.14	203.70	159.21	341.07
(e)	Finance Cost	90.45	113.76	84.67	204.21	161.97	383.17
(f)	Depreciation, amortisation and Impairment Expense	49.56	48.92	49.17	98.48	97.90	194.71
(g)	Other Expenses	948.38	606.24	1,047.56	1,554.62	1,561.13	2,732.18
Total Expenses (IV)		3,767.96	3,350.03	3,400.87	7,117.99	6,117.81	11,168.94
V.	Profit before Share of Profit / (Loss) of Associates and Joint Ventures and Tax	237.62	639.54	359.93	877.17	365.28	909.82
VI.	Share of Profit / (Loss) of Associates and Joint Ventures	6.49	7.40	(0.68)	13.89	(2.00)	(21.82)
VII.	Profit / (Loss) before exceptional items and tax (V+VI)	244.12	646.94	359.25	891.06	363.28	888.00
VIII.	Exceptional Items	-	-	-	-	-	-
IX.	Profit / (Loss) before tax (V - VI)	244.12	646.94	359.25	891.06	363.28	888.00
X.	Tax Expenses						
Current Tax	64.93	152.69	60.30	217.62	63.17	172.75	
Deferred Tax	(28.68)	57.40	255.48	28.72	277.09	211.48	
XI.	Profit / (Loss) for the period (VII-VIII)	207.87	436.85	43.46	644.72	23.01	503.78
XII.	Other Comprehensive Income						
(a)	Items that will not be reclassified to profit or loss	9.42	0.72	0.86	10.14	18.92	23.12
	Tax Relating to above items	(2.35)	(0.20)	(0.24)	(2.55)	(5.26)	(5.82)
(b)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Tax Relating to above items	-	-	-	-	-	-
XIII.	Total Comprehensive Income for the period (IX + X)	214.94	437.37	(7.41)	652.31	(7.41)	521.07
XIV.	Paid up Equity Share Capital (Face Value of Rs 10 each)	2,027.41	2,027.41	2,027.41	2,027.41	2,027.41	2,027.41
XV.	Earning per equity share of face value of Rs 10 each						
a)	Basic (Rs.)	1.03	2.15	0.21	3.18	0.11	2.48
b)	Diluted (Rs.)	1.03	2.15	0.21	3.18	0.11	2.48

Date: 14-11-2025
Place: Indore

For and on behalf of the Board of Directors
Agro Phos (India) Limited

Raj Kumar Gupta
Managing Director

Mobile: 98231452000



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AGRO PHOS INDIA LIMITED

Notes to the Result:

1	The above Consolidated unaudited financial results of Agro Phos India Limited including associate company namely Shri Tulsi Phosphate Limited have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors in their respective meeting held on 14-11-2025. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors. The Report does not contain anything which would have impact on the results for the quarter Ended 30th Sept, 2025.
2	Figures have been re-grouped, re-arranged or re-classified, wherever considered necessary to make them comparable.
3	The aforesaid financial results will be uploaded on the Company's website www.agrophos.com and will also be available on the website of the Stock exchange i.e. www.nseindia.com and for the benefit of shareholders and investors.

Date 14-11-2025

Place Indore

For and on behalf of the Board of Directors
Agro Phos (India) Limited

Raj Kumar Gupta
Managing Director
(DIN: 00244925)





AGRO PHOS INDIA LIMITED

AGRO PHOS INDIA LIMITED

(CIN: L24123MP2002PLC015285)

CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER 2025

Particulars		As at Sept 30, 2025	As at March 31, 2025
I.	ASSETS		
(1)	Non-current assets		
(a)	Property, Plant and Equipment	2,187.56	2,267.30
(b)	Right of use asset	9.75	10.53
(c)	Capital work-in-progress	2.89	2.89
(d)	Intangible Assets	0.75	0.85
(e)	Financial Assets	-	-
(i)	Investments	618.24	604.35
(ii)	Others	42.81	33.33
(f)	Deferred Tax Asset (Net)	-	-
(g)	Other Non-Current Assets	10.11	12.11
	Total Non-current assets	2,872.10	2,931.35
(2)	Current assets		
(a)	Inventories	4,876.35	5,734.25
(b)	Financial Assets	-	-
(i)	Trade receivables	1,979.62	2,230.88
(ii)	Cash and cash equivalents	32.48	10.40
(iii)	Bank balances other than (ii) above	260.65	106.26
(iv)	Loans	-	-
(v)	Others	4,732.00	3,721.41
(c)	Current Tax Assets (Net)	-	-
(d)	Other Current Assets	1,290.51	1,055.33
	Total Current assets	13,171.60	12,858.53
	Total Assets	16,043.70	15,789.88
II.	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity share capital	2,027.41	2,027.41
(b)	Other Equity	4,959.39	4,509.82
	Total Equity	6,986.80	6,537.23
	LIABILITIES		
(1)	Non-Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	57.35	63.94
(ii)	Others	15.46	13.21
(b)	Provisions	62.60	65.11
(c)	Deferred tax liabilities (Net)	211.26	179.99
	Total Non-Current Liabilities	346.68	322.25
(2)	Current liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	2,534.23	2,755.88
(ii)	Trade payables	-	-
(a)	Total outstanding due of Micro and Small Ente	830.59	229.51
(b)	Total outstanding due other than (a) above	4,063.05	4,247.21
(iii)	Other financial liabilities	527.45	945.82
(b)	Other current liabilities	619.58	655.19
(c)	Provisions	4.85	5.36
(d)	Current Tax liabilities (net)	130.49	87.44
	Total Current Liabilities	8,710.22	8,930.40
	Total Equity and Liabilities	16,043.70	15,789.88

Date: 14-11-2025
Place: Indore

For and on behalf of the Board of Directors
For Agro Phos (India) Limited

Raj Kumar Gupta
Managing Director
(DIN: 00244925)



Regd. Office : M-87, Trade Centre, 18, South Tukoganj, Indore (M.P.) 452001
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Website : www.agrophos.com

CIN : L24123MP2002PLC015285



AGRO PHOS INDIA LIMITED

AGRO PHOS INDIA LIMITED			
(CIN: L24123MP2002PLC015285)			
Consolidated Cash Flow Statement for the half year ended 30th September 2025			
			(Rs. In Lacs)
		Half Year Ended 30.09.2025	Year Ended 31.03.2025
	Particulars	(Unaudited)	(Audited)
A.	Cash flow from Operating activities		
a.	Net Profit/ (Loss) before Tax & Exceptional item	877.17	909.82
	Adjustment for :		
	Depreciation & Amortisation	98.48	194.71
	Finance Costs	204.21	383.17
	Interest Income	-5.61	-23.94
	(Gain) / Loss on disposal of Property, Plant and Equipment	-1.59	0.00
	Provision /(Reversal of provision) on doubtful debts & advance	6.33	-41.59
	Fair Value of Investments	0.00	-24.80
	IND as adjustment from OCI	10.14	23.12
	Unrealised gain / (loss) on Foreign currency exchange rate	30.52	-3.80
b.	Operating profit/(loss) before working capital changes	1219.65	1416.69
	Adjustment for :		
	Trade and Other receivables	-1010.34	-2650.19
	Inventories	857.90	-2336.97
	Trade and other payables	-103.07	3965.94
c.	Cash generated from Operations	964.14	395.47
	Direct Taxes (paid)/Refund (Net)	-174.56	-46.09
	Net Cash Flow from Operating activities	789.58	349.38
B.	Cash flow from Investing activities		
	Purchase of Property, Plant and Equipment	-17.44	-48.74
	Sale of Property, Plant and Equipments	3.17	0.00
	Interest Received	5.64	24.85
	Changes in fixed deposits not considered as Cash and Cash Equivalent	-154.39	-45.76
	Intercorporate Loan Recovered /(Given)	0.00	75.02
	Net Cash Flow from Investing activities	-163.02	5.37
C.	Cash flow from Financing activities		
	Proceeds from Borrowings	5.88	20.00
	Repayment of Borrowings	-234.13	-71.74
	Finance Cost Paid	-173.50	-301.69
	Dividend Paid	-202.74	0.00
	Net Cash flow from Financing activities	-604.49	-353.42
D.	Net Increase / (Decrease)in Cash and Cash Equivalent	22.08	1.33
	Cash and Cash Equivalent at the beginning of the year	10.40	9.07
	Cash and Cash Equivalent at the end of the year	32.48	10.40
		22.08	1.33
	Cash and Cash Equivalent Comprises :		
	Balances with Banks	23.76	0.54
	Cash on hand	8.72	9.86

Date: 14-11-2025
Place: Indore

For and on behalf of the Board of Directors
Agro Phos (India) Limited

Raj Kumar Gupta
Managing Director
DIN : 00244925

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