

To,
BSE Limited
P. J. Towers, Dalal Street
Mumbai-400001

Date: 12.02.2025

Dear Sir/Madam,

Unit: Bhaskar Agrochemicals Limited (Scrip Code: 524534)

Sub: Integrated Filing (Financials) for the Quarter ended 31st December 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the Quarter ended 31st December 2024.

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,
For Bhaskar Agrochemicals Limited



P. Praveen Kumar
Joint Managing Director & CFO
(DIN: 00353720)



POSANI
PRAVEEN KUMAR

Digitally signed by P. Praveen Kumar
DN: cn=P. Praveen Kumar, o=Bhaskar Agrochemicals Limited,
ou=Finance, email=praveen.kumar@bhaskaragro.com, serialNumber=1, c=IN



BHASKAR AGROCHEMICALS LIMITED

An ISO 9001, 14001 and 45001 Certified Company

R. O.: Gowra Fountain Head, 608 Sy No: 83 (P) & 84 (P), Patrika Nagar, Hitech City, Madhapur, Hyderabad - 500 081. R R Dist

Factory: 94/1, Toopranpet (V), Choutuppal (M), Yadadri Bhuvanagiri (D), Telangana, India. 508252

+91 40 45474617 @ bhaskaragro@yahoo.com

CIN: L24219TG1988PLC008331

BHASKAR AGRO CHEMICALS LIMITED

CIN: L24219TG1988PLC008331

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Rs. In Lakhs

Sl. NO	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
I.	INCOME						
	a) Revenue from Operations (Gross)	2,430.10	3,223.73	2,028.55	6,819.43	5,716.90	6,664.53
	b) Other Income	0.75	0.44	0.05	2.81	0.31	4.14
	Total Revenue (I)	2,430.84	3,224.17	2,028.61	6,822.24	5,717.21	6,668.67
II.	EXPENSES						
	a) Cost of Materials Consumed	1,580.33	2,342.80	1,204.35	4,787.46	4,097.96	4,559.57
	b) Increase in Inventories of Finished Goods and Work-in-Progress	(7.22)	(246.44)	150.47	(314.13)	(250.82)	(120.01)
	c) Employee Benefits Expenses	213.01	240.84	190.46	665.05	560.04	741.88
	d) Finance Cost	44.60	37.35	45.96	125.92	140.06	186.70
	e) Depreciation and Amortisation	44.48	42.94	40.31	129.07	117.17	158.50
	f) Other Expenses	305.11	351.17	178.98	957.98	663.64	876.68
	Total Expenses (II)	2,180.31	2,768.66	1,810.53	6,351.36	5,328.06	6,403.31
III.	Profit (Loss) Before Exceptional Items and Etroinary items and Tax (I-II)	250.54	455.51	218.08	470.88	389.16	265.35
	Exceptional Items	0.00		0.00	0.00	0.00	0.00
IV.	Profit Before Tax	250.54	455.51	218.08	470.88	389.16	265.35
V.	Tax Expense						
	a) Current tax	72.34	65.02	32.74	137.36	68.53	48.21
	b) MAT Credit Entitlement	0.00	14.18	32.17	14.18	46.90	39.19
	c) Deferred tax charge/ (credit)	1.12	59.17	4.90	3.13	9.69	3.77
	d) Adjustment of deferred tax relating to earlier years	0.00	0.00	0.00	0.00	0.00	0.00
	Total tax expense	73.46	138.37	69.81	154.67	125.13	91.18
VI.	Profit for the year	177.08	317.14	148.26	316.20	264.03	174.18
	OTHER COMPREHENSIVE INCOME (OCI)						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods:						
	Re-measurement loss on employee defined benefit plans	0.24	0.24	1.03	0.71	3.10	0.94
	Deferred tax credit	(0.07)	(0.07)	(0.29)	(0.20)	(0.86)	(0.26)
	Total other comprehensive income for the year, net of tax	0.17	0.17	0.75	0.51	2.24	0.68
	Total comprehensive income for the year, net of tax	177.25	317.31	149.01	316.71	266.27	174.86
	Earning Per Share						
	Basic	3.40	6.09	2.85	6.07	5.07	3.34
	Diluted	3.40	6.09	2.85	6.07	5.07	3.34


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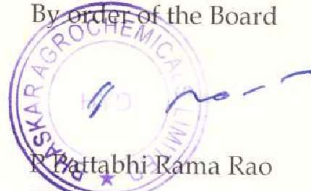
CIN: L24219TG1988PLC008331



Notes :

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on February 12, 2025. A limited review of the results for the quarter & Nine month period ended December 31, 2024 have been carried out by our Statutory Auditors.
- 2 The above financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended.
- 3 Based on the "Management Approach" as defined in IND AS - 108 Operating Segments, the company is primarily engaged in the business of Agro chemicals which the management recognises as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly, not provided.
- 4 In view of seasonal nature of business, the financial results of the Company vary from quarter to quarter.
- 5 As per the Taxation Laws (Amendment) Ordinance, 2019, there is change in Corporate Tax Rate from 25% to 22% subject to fulfillment of various conditions. The Company is having a MAT Credit Entitlement of Rs. 14.18 Lakhs as on 31.03.2024. The available MAT credit can be utilized, if only we continue to opt for the old tax provisions. Hence, the company opted to continue old tax provisions.
- 6 Previous period figures have been regrouped and recasted wherever necessary.

Place : Hyderabad
Date : 12.02.2025

By order of the Board

P. Pattabhi Rama Rao
Chairman cum Managing Director



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R. KANKARIA & UTTAM SINGHI
CHARTERED ACCOUNTANTS

6-3-1090/C-4,
RAJ BHAVAN ROAD,
ABOVE ANDHRA BANK,
HYDERABAD – 500 082.
☎. 040-23308988.

E-Mail: rkusca@gmail.com

Limited review report on unaudited financial results of Bhaskar Agrochemicals Limited for the quarter ended 31st December 2024 and year to date results for the period from 1st April, 2024 to 31st December, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

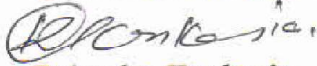
**To the Board of Directors of
Bhaskar Agrochemicals Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Bhaskar Agrochemicals Limited** (the "Company") for the quarter ended December 31, 2024 and the year to date results for the period April 01, 2024 to December 31, 2024 (the "statement") attached herewith. The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and has been 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"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R Kankaria & Uttam Singhi
Chartered Accountants
Firm Regi. No. 000442S



Rajendra Kankaria
Partner
Membership No.: 022051/ICAI



UDIN No.: 25022051BMJMYP6427

Date: 12.02.2025

Place: Hyderabad

B. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.

Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

There is no default on loans and debt securities for the Quarter ended December 31, 2024.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th Quarter):

Not Applicable for this Quarter.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED SEPARATELY) (APPLICABLE ONLY FOR ANNUAL FILING I.E., 4TH QUARTER):

Not Applicable for this Quarter.




POSANI PRAVEEN
KUMAR

Digital signed by POSANI PRAVEEN KUMAR
DN: cn=POSANI PRAVEEN KUMAR,
ou=POSANI PRAVEEN KUMAR, o=BHASKAR AGROCHEMICALS LIMITED,
c=IN, email=praveen.kumar@bhaskaragro.com, postalCode=500081,
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