

(भारत सरकार का उपक्रम) कॉरपोरेट कार्यालय : ए–11, सेक्टर–24, नोएडा – 201301 जिला गौतम बुद्व नगर (उ.प्र.), दूरभाष : 0120-2412294, 2412445, फैक्स : 0120-2412397



## NATIONAL FERTILIZERS LIMITED

(A Govt. Of India Undertaking)

**Corporate Office :** A-11, Sector-24, Noida-201301, Distt. Gautam Budh Nagar (U.P.) Ph.: 0120-2412294, 2412445, Fax : 0120-2412397

# Ref No. NFL/SEC/SE/1606Dated: 10.02.2025National Stock Exchange of India Ltd.<br/>Exchange Plaza,<br/>C-1, Block-G, Bandra Kurla<br/>Complex, Bandra (E),<br/>Mumbai-400051BSE Limited<br/>Corporate Relationship Department,<br/>1st Floor, New Trading Wing, Rotunda<br/>Building, Phiroze Jeejeebhoy Towers,<br/>Dalal Street, Mumbai-400001NSE Symbol- NFLBSE Scrip Code -523630

# Sub: Un-audited Financial Results (Standalone and Consolidated) for the quarter ended 31<sup>st</sup> December, 2024;

Dear Sir/Madam,

In continuation of our earlier communication dated 28<sup>th</sup> January, 2025 and pursuant to Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith at **Annexure-1**, a statement of Un-Audited Financial Results (Standalone and Consolidated) along with Limited Review Report for the quarter ended 31<sup>st</sup> December, 2024.

The above results have been taken on record by the Board of Directors in its Meeting held today, 10<sup>th</sup> February, 2025 at Noida.

The meeting commenced at 02:30 P.M. and concluded at 03:55 P.M.

The above is for your information and record please.

Thanking You,

Yours faithfully, For National Fertilizers Limited

> (Ashok Jha) Company Secretary

Encl: As above.

पंजीकृत कार्यालय ः स्कोप कॉम्प्लेक्स, कोर-III, 7, इंस्टीट्यूश्नल एरिया लोधी रोड, नई दिल्ली – 110003, दूरमाष ः 011-24360066, फैक्स ः 011-24361553 Regd. Office : Scope Complex, Core-III, 7, Institutional Area, Lodhi Road, New Delhi-110003, Tel.: 011-24360066, Fax : 011-24361553 CIN : L74899DL1974GOI007417 Website : http://www.nationalfertilizers.com

ANNEXURE -1

Dhawan & Co. Chartered Accountants, 312, Wegmans House, 21-Veer Savarkar Block, Vikas Marg, Shakarpur, Delhi-110092 M/s RSPH & Associates, Chartered Accountants, 906, Vikram Tower, 16-Rajendra Place, New Delhi-110008

#### INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2024

To, The Board of Directors, National Fertilizers Limited <u>New Delhi</u>

- We have reviewed the accompanying statement of Standalone Unaudited Financial Results of National Fertilizers Limited (the "Company") for the quarter and nine months ended 31<sup>st</sup> December 2024 (the "Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") as amended.
- 2. 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. Our responsibility is to issue a report on the Statement based on our review.
- 3. 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 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 and procedures performed as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### 5. Emphasis of Matter

We draw attention to Note No. 3 of the standalone financial results with respect to recognition of revenue for disadvantage in CFR prices of import of P&K fertilizer amounting to Rs. 20403.72 Lakhs and for disadvantage of Rs. 3436.71 Lakhs in inventory valuation of closing stock in the quarter ended 31.12.2024 imported on the direction of Department of Fertilizer (MoF) beyond NBS subsidy of DAP.

Our conclusion is not modified in respect of this matter.

#### 6. Other Matter

The Statement includes comparative figures for the quarter ended 30<sup>th</sup> September, 2024 and quarter and nine months ending 31<sup>st</sup> December 2023 which were reviewed by the Joint Statutory Auditors of the Company and have expressed an unmodified conclusion vide their respective reports dated 11<sup>th</sup> November 2024 and 14<sup>th</sup> February 2024.

The Statement also includes figures for the year ended 31<sup>st</sup> March 2024 which has been audited by the Joint Auditors of the Company, where they had expressed an unmodified opinion on such standalone financial results vide their report dated 30<sup>th</sup> May 2024

Our conclusion is not modified in respect of this matter.

| For Dhawan & Co.  | For RSPH & Associates  |
|---|--|
| Chartered Accountants   | Chartered Accountants  |
| FRN No. 002864N   | FRN No 003013N   |
| P. N. Mathur)<br>Partner<br>M.No. 086292<br>UDIN No. : 25086292BMUIEL7452 | (Tarun Kumar Batra<br>Partner<br>M.No. 094318<br>UDIN No. : 25094318BMNASO6742 |

Place: Noida Date: 10-02-2025

| Dhawan & Co.            | M/s RSPH & Associates  |
|-------------------------|------------------------|
| Chartered Accountants,  | Chartered Accountants, |
| 312, Wegmans House,     | 906, Vikram Tower,     |
| 21-Veer Savarkar Block, | 16-Rajendra Place,     |
| Vikas Marg, Shakarpur,  | New Delhi-110008       |
| Delhi-110092            |                        |

#### INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2024

To, The Board of Directors, National Fertilizers Limited <u>New Delhi</u>

- We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of National Fertilizers Limited ("the company") and its share of the net profit after tax and total comprehensive income of its joint ventures as listed in paragraph '4' for the quarter and nine months ended 31<sup>st</sup> December 2024 ("the "Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
- 2. 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"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by 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.



We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

| S. No. | Name of the Company                        | Joint Venture         |
|--------|--|-----------------------|
| 1      | Ramagundam Fertilizers & Chemicals Limited | Joint Venture Company |
| 2      | Urvarak Videsh Limited                     | Joint Venture Company |

4. The Statement includes the results of the following entities:

5. 'Based on our review conducted and procedures performed as stated in paragraph '3' above and based on the consideration of the review report of the other auditors/Independent Chartered Accountant in practice referred to in paragraph '7' 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### 6. Emphasis of Matter

We draw attention to Note No. 3 of the consolidated financial results with respect to recognition of revenue for disadvantage in CFR prices of import of P&K fertilizer amounting to Rs. 20403.72 Lakhs and for disadvantage of Rs. 3436.71 Lakhs in inventory valuation of closing stock in the quarter ended 31.12.2024 imported on the direction of Department of Fertilizer (MoF) beyond NBS subsidy of DAP.

Our conclusion is not modified in respect of this matter.

#### 7. Other Matter

a. The consolidated unaudited financial results include the company's share of net profit/(loss) after tax of Rs. 1491 lakhs and Rs. 7026 lakhs and total comprehensive income/(loss) after tax of Rs. 1491 lakhs and Rs. 7026 lakhs for the quarter and nine month ended 31<sup>st</sup> December, 2024 respectively, in respect of two joint ventures, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors/Independent Chartered Accountant in practice whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these joint ventures, is based solely on the reports of the other auditors/Independent Chartered Accountant in practice and the procedures performed by us as stated in paragraph '3' above.

b. The Statement includes comparative figures for the quarter ended 30<sup>th</sup> September, 2024 and quarter and nine months ending 31<sup>st</sup> December 2023 which were reviewed by the Joint Statutory Auditors of the Company, and have expressed an unmodified conclusion vide their respective reports dated 11<sup>th</sup> November 2024 and 14<sup>th</sup> February 2024.

The Statement also includes figures for the year ended 31<sup>st</sup> March 2024 which has been audited by the Joint Auditors of the Company, where they had expressed an unmodified opinion on such consolidated financial results vide their report dated 30<sup>th</sup> May 2024

Our conclusion is not modified in respect of these matters.

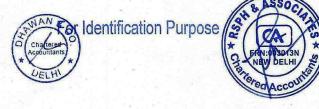
| For Dhawan & Co.              | For RSPH & Associates         |
|-------------------------------|-------------------------------|
| Chartered Accountants         | Chartered Accountants         |
| FRN No. 002864N               | FRN No. 003013N               |
| P. N. Mathur)                 | (Tarun Kumar Batra)           |
| Partner                       | Partner Partared Accounts     |
| M.No. 086292                  | M.No. 094318                  |
| UDIN No. : 25086292BMUIEM1274 | UDIN No. : 25094318BMNASP3480 |

Place: Noida Date: 10-02-2025

#### NATIONAL FERTILIZERS LIMITED (A Government of India Undertaking) CIN-L74899DL1974GOI007417 Regd. Office: SCOPE Complex, Core-III, 7-Institutional Area, Lodhi Road, New Delhi - 110 003 www.nationalfertilizers.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS (STANDALONE) FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2024

| S.No.    | Particulars  |             |                | STAND                                    | ALONE       | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 |            |  |
|----------|--|-------------|----------------|--|-------------|--|------------|--|
|          |  |             | Quarter Ended  |  | Nine Mon    | ths ended                                | Year Ended |  |
|          |  | 31-12-2024  | 30-09-2024     | 31-12-2023                               | 31-12-2024  | 31-12-2023                               | 31-03-2024 |  |
|          |  | (Unaudited) | (Unaudited)    | (Unauditèd)                              | (Unaudited) | (Unaudited)                              | (Audited)  |  |
| 1        | INCOME   | (enaution)  | (Unaddited)    | (onduction)                              | (onadanca)  | (Onadatica)                              | (Addited)  |  |
| (a)      | Revenue from Operations  | 585585      | 439036         | 758427                                   | 1533799     | 1827607                                  | 2356031    |  |
| (b)      | Other Income   | 2808        | 1404           | 1401                                     | 5998        | 7316                                     | 9944       |  |
|          | Total Income (a+b)   | 588393      | 440440         | 759828                                   | 1539797     | 1834923                                  | 2365975    |  |
| III      | EXPENSES   | 000000      | ++0++0         | 100020                                   | 1000101     | 1034323                                  | 2303975    |  |
| 1.20     | (a) Cost of materials consumed   | 180220      | 194768         | 208612                                   | 565312      | 570350                                   | 761225     |  |
|          | (b) Purchase of Stock-in-Trade   | 210522      | 77236          | 325248                                   | 336197      | 634683                                   | 698512     |  |
|          | (c) Changes in inventories of finished goods, Stock-in-Trade and work-in-<br>progress  | 14397       | (13038)        | (5788)                                   | 88636       | 70835                                    | 137920     |  |
|          | (d) Employee benefits expense  | 14935       | 15207          | 15449                                    | 46566       | 47319                                    | 63529      |  |
| Total Ca | (e) Power & Fuel   | 109671      | 125462         | 127334                                   | 357028      | 356407                                   | 472684     |  |
|          | (f) Finance costs  | 4121        | 5995           | 4986                                     | 19097       | 19339                                    | 26730      |  |
|          | (g) Depreciation and amortisation expense  | 9427        | 9283           | 9242                                     | 27830       | 26996                                    | 36168      |  |
|          | (h) Other expenses   | 40908       | 26907          | 55722                                    | 101711      | 124389                                   | 160355     |  |
|          | Total expenses (III)   | 584201      | 441820         | 740805                                   | 1542377     | 1850318                                  | 2357123    |  |
| IV       | Profit/ (Loss) from operations before exceptional items and tax (II-III)   | 4192        | (1380)         | 19023                                    | (2580)      | (15395)                                  | 8852       |  |
| V        | Exceptional items  |             | - <sup>-</sup> |  |             | •  |            |  |
| VI       | Profit/ (Loss) before tax (IV-V)   | 4192        | (1380)         | 19023                                    | (2580)      | (15395)                                  | 8852       |  |
| VII      | Tax expenses   |             |                |  |             |  |            |  |
|          | (1) Current tax  | (34)        | (24)           | (22)                                     | (81)        | (65)                                     | 1515       |  |
|          | (2) Deferred tax   | 1157        | (292)          | 4965                                     | (371)       | (3707)                                   | 724        |  |
|          | (3) Short / (Excess) Tax for earlier years   | (21)        | -              | 78                                       | (21)        | 78                                       | 139        |  |
| VIII     | Profit/ (Loss) for the period (VI-VII)   | 3090        | (1064)         | 14002                                    | (2107)      | (11701)                                  | . 6474     |  |
| IX       | Other Comprehensive Income   | 5050        | (1004)         | 14002                                    | (2107)      | (11/01)                                  | . 0474     |  |
|          | A (i) Items that will not be reclassified to profit or loss  | 138         | 92             | 86                                       | 323         | 259                                      | (82)       |  |
|          | (ii) Income tax relating to items that will not be reclassified to profit or   | (34)        | (24)           | (22)                                     | (81)        | (65)                                     | 21         |  |
| 1.1.1    | B (i) Items that will be reclassified to profit or loss  | - (0+)      | -              | - (22)                                   | -           | - (00)                                   |            |  |
| 1919     | (ii) Income tax relating to items that will be reclassified to profit or loss  |             |                |  |             | 1. | -          |  |
| X        |  |             |                |  |             |  |            |  |
|          | Total Comprehensive Income for the period (VIII+IX) (Comprising<br>Profit/ (loss) and Other Comprehensive Income for the period) | 3194        | (996)          | 14066                                    | (1865)      | (11507)                                  | 6413       |  |
| XI       | Paid- up equity share capital (Face value of each share - ₹ 10)  | 49058       | 49058          | 49058                                    | 49058       | 49058                                    | 49058      |  |
| XII      | Reserves excluding Revaluation Reserves  |             |                |  |             |  | 221051     |  |
| XIII     | Earning Per equity share (of ₹ 10 each) *  |             |                |  |             |  |            |  |
|          | (a) Basic  | 0.63        | (0.22)         | 2.85                                     | (0.43)      | (2.39)                                   | 1.32       |  |
|          | (b) Diluted  | 0.63        | (0.22)         | 2.85                                     | (0.43)      | (2.39)                                   | 1.32       |  |
| XIV      | Debt : Equity Ratio  |             |                |  | 연결한 문식      |  | 1.51:1     |  |
| XV       | Debt Service Coverage Ratio (in Times)   |             |                |  | 1.10        |  | 0.55       |  |
| XVI      | Interest Service Coverage Ratio (in Times)   |             |                | 1. |             |  | 1.96       |  |



# Annexure IV (contd.) ADDITIONAL INFORMATION REGARDING RATIOS (STANDALONE) FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2024

| The above unaudited financial results were<br>2025. The limited review of the above fina<br>required under regulation 33 of SEBI (Listi   | incial results for the nir  | e months ended 3   | 1 <sup>st</sup> December 2024 ha   |   |   |  |
|---|---|--|--|---|---|--|
| The financial results have been prepared in relevant rules thereunder and in terms of reg   |   |  |  |   |   | s Act, 2013 read wi  |
| Department of Fertilizers (DoF) vide its letter no. 23011/127/2024-P&K dated 01.10.2024 has stated that the advantage/disac prices of Imported P&K fertilizers including custom duty would be passed on to the importers beyond the NBS rate effect 01.09.2024 to 31.03.2025. The CFR price of P&K fertilizers beyond the benchmark rate only will be considered. The benchm for Rabi 2024-25 is 559.71 USD/MT and exchange rate is Rs.83.23/USD. The company has imported total of nine vessels of DAP of 3.79 LMT during 01.09.2024 to 31.12.2024 out of which 3.29 LM of Rs.20403.72 lakhs has been considered as revenue in books of accounts. The disadvantage of Rs.3436.71 lakhs has been stock of 0.50 LMT as on 31.12.2024.    |   |  |  |   |   | s which arrive duri<br>NBS subsidy of Da<br>ordingly, disadvanta   |
| Relevant information required pursuant to s<br>and Disclosure Requirements) Regulations,  |   |  |  | he Securities and I   | Exchange Board of India   | a (Listing Obligation  |
| Particulars   |   |  |  | Details   | s   |  |
| i) Credit Rating and change in credit ratin   | g (if any)  | S. No.   | Particul   | ars   | Period I  | Inded  |
|   |   |  |  |   | 31.12.2024  | 30.09.2024   |
|   |   |  | Credit Rating  |   | 01.14.4044  | 50.07.2024   |
|   |   | (2)  | Commercial Papers  |   | Carlor Carlo  | A CONTRACTOR OF  |
|   |   |  | ICRA   | 100 100 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1   | ICRA A1+  | ICRA-A1+   |
|   |   |  | India Rating & Resea   | rch Pvt Ltd   | IND A1+   | IND A1+  |
|   |   |  | Long Term Bank Li  |   | Ind mr  | and All  |
|   |   |  | ICRA   | nes.  | ICRA AA/Stable  | ICRA AA/Stable   |
|   |   |  | India Rating & Resea   | roh Dut I td  | IND AA/Stable   | IND AA/Stable  |
|   |   |  |  | ALC INTERNATION   | IND AA/Stable   | IND AA/Stable  |
|   |   |  | (c) Short Term Bank Lines:-<br>i ICRA<br>ii India Rating & Research Pvt. Ltd.  |   | 100.1.1.1   |  |
|   |   |  |  |   | ICRA A1+  | ICRA A1+   |
|   |   | ii   | India Rating & Resea   | rch Pvt. Ltd.   | IND A1+   | IND A1+  |
| (ii) Due date and patual date of remainment   | of main ainal of Common   |  |  |   | Des data of   | A . 4 1 J . 4 C  |
| ii) Due date and actual date of repayment Papers  | of principal of Commer  |  | ISIN Code  | Amount  | Due date of   | Actual date of   |
| ii) Due date and actual date of repayment<br>Papers   | of principal of Commer  |  |  |   | Due date of<br>repayment  | Actual date of repayment   |
| Papers  |   | cial Sr. No.   |  | Amount  | a second a second second second second  |  |
|   |   | cial Sr. No.   |  | Amount<br>(₹ Lakhs)   | a second a second second second second  |  |
| Papers  |   | cial Sr. No.   |  | Amount<br>(₹ Lakhs)   | a second a second second second second  |  |
| Papers<br>iii) No commercial papers were outstandin<br>iv) Ratios :-  |   | cial Sr. No.   | ISIN Code  | Amount<br>(₹ Lakhs)<br>NIL  | repayment   |  |
| Papers<br>iii) No commercial papers were outstandin   | g as on 31 <sup>st</sup> December,  | cial Sr. No. 2024 Quarter ended  | ISIN Code<br>STAND   | Amount<br>(₹ Lakhs)<br>NIL<br>ALONE<br>Nine m   | repayment   |  |
| Papers iii) No commercial papers were outstandin iv) Ratios :- Particulars  | g as on 31 <sup>st</sup> December,<br>31-12-2024  | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024  | ISIN Code<br>STAND<br>31-12-2023   | Amount<br>(₹ Lakhs)<br>NIL<br>ALONE<br>Nine m<br>31-12-2024   | repayment   | repayment  |
| Papers<br>iii) No commercial papers were outstandin<br>iv) Ratios :-<br>Particulars<br>Debt- Equity Ratio (in times)  | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88  | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53  | ISIN Code<br>STAND<br>31-12-2023<br>1.68   | Amount<br>(₹ Lakhs)<br>NIL<br>ALONE<br>31-12-2024<br>0.88   | repayment<br>onths ended<br>31-12-2023<br>1.68  | repayment<br>Year Ended<br>31-03-2024  |
| Papers iii) No commercial papers were outstandin iv) Ratios :- Particulars Debt- Equity Ratio (in times) Debt Service Coverage Ratio (in times)   | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88<br>2.86  | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53<br>1.56  | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70   | Amount<br>(₹ Lakhs)<br>NIL<br>ALONE<br>31-12-2024<br>0.88<br>1.59   | repayment<br>onths ended<br>31-12-2023<br>1.68<br>0.24  | repayment<br>Year Ended<br>31-03-2024<br>1.5<br>0.5  |
| Papers<br>iii) No commercial papers were outstandin<br>iv) Ratios :-<br>Particulars<br>Debt- Equity Ratio (in times)  | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88  | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53  | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70   | Amount<br>(₹ Lakhs)<br>NIL<br>ALONE<br>31-12-2024<br>0.88   | repayment<br>onths ended<br>31-12-2023<br>1.68  | repayment<br>Year Ended<br>31-03-2024<br>1.5<br>0.5  |
| Papers<br>iii) No commercial papers were outstandin<br>iv) Ratios :-<br>Particulars<br>Debt- Equity Ratio (in times)<br>Debt Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio   | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88<br>2.86<br>3.12  | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53<br>1.56<br>1.51  | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70<br>5.71   | Amount<br>(₹ Lakhs)<br>NIL<br>ALONE<br>31-12-2024<br>0.88<br>1.59<br>1.56   | repayment<br>onths ended<br>31-12-2023<br>1.68<br>0.24  | repayment<br>Year Ended<br>31-03-2024<br>1.5<br>0.5<br>1.9   |
| Papers           Papers           iii) No commercial papers were outstandim           iv) Ratios :-           Particulars           Debt-Equity Ratio (in times)           Debt Service Coverage Ratio (in times)           Interest Service Coverage Ratio (in times)           Outstanding redeemable preference shares (quantity and value)           Capital redemption reserve / debenture redemption reserve  | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88<br>2.86<br>3.12<br>Since, the company is   | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53<br>1.56<br>1.51<br>not having outstan  | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70<br>5.71<br>ding redeemable prefe  | Amount<br>(₹ Lakhs)<br>NIL<br>PALONE<br>31-12-2024<br>0.88<br>1.59<br>1.56<br>20.56   | repayment<br>onths ended<br>31-12-2023<br>1.68<br>0.24<br>0.86  | repayment<br>Vear Ended<br>31-03-2024<br>1.5<br>0.5<br>1.5<br>cable.   |
| Papers<br>iii) No commercial papers were outstandini<br>iv) Ratios :-<br>Particulars<br>Debt- Equity Ratio (in times)<br>Debt Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio<br>(in times)<br>Outstanding redeemable preference shares<br>(quantity and value)<br>Capital redemption reserve / debenture<br>redemption reserve<br>Net Worth (₹ in crore)  | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88<br>2.86<br>3.12<br>Since, the company is<br>Since, the company applicable.<br>2669.18  | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53<br>1.56<br>1.51<br>not having outstan  | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70<br>5.71<br>ading redeemable preference<br>pital redemption rese   | Amount<br>(₹ Lakhs)<br>NIL<br>PALONE<br>31-12-2024<br>0.88<br>1.59<br>1.56<br>20.56   | repayment<br>onths ended<br>31-12-2023<br>1.68<br>0.24<br>0.86<br>vce this ratio is not appli   | repayment<br>Vear Ended<br>31-03-2024<br>1.5<br>0.5<br>1.5<br>cable.<br>nce this ratio is r  |
| Papers<br>iii) No commercial papers were outstandin<br>iv) Ratios :-<br>Particulars<br>Debt- Equity Ratio (in times)<br>Debt Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio<br>(in times)<br>Outstanding redeemable preference shares<br>(quantity and value)<br>Capital redemption reserve / debenture<br>redemption reserve<br>Net Worth (₹ in crore)<br>Net Profit After Tax (₹ in crore)  | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88<br>2.86<br>3.12<br>Since, the company is<br>Since, the company is<br>Since, the company<br>applicable.<br>2669.18<br>30.90   | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53<br>1.56<br>1.51<br>not having outstan<br>s not having Caj<br>2637.25<br>(10.64)  | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70<br>5.71<br>ading redeemable prefe<br>pital redemption rese<br>5.2521.89<br>140.02   | Amount<br>(₹ Lakhs)<br>NIL<br>PALONE<br>Nine m<br>31-12-2024<br>0.88<br>1.59<br>1.56<br>reence shares, hen<br>rve / debenture<br>2669.18<br>(21.07)   | repayment<br>onths ended<br>31-12-2023<br>1.68<br>0.24<br>0.86<br>ce this ratio is not appli<br>redemption reserve, he<br>2521.89<br>(117.01)   | repayment<br>Vear Ended<br>31-03-2024<br>1.5<br>0.5<br>1.5<br>cable.<br>nce this ratio is r<br>2701  |
| Papers<br>iii) No commercial papers were outstandini<br>iv) Ratios :-<br>Particulars<br>Debt- Equity Ratio (in times)<br>Debt Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio<br>(in times)<br>Outstanding redeemable preference shares<br>(quantity and value)<br>Capital redemption reserve / debenture<br>redemption reserve<br>Net Worth (₹ in crore)<br>Net Profit After Tax (₹ in crore)<br>Earning Per Share  | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88<br>2.86<br>3.12<br>Since, the company is<br>Since, the company is<br>Since, the company applicable.<br>2669.18<br>30.90<br>0.63                                      | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53<br>1.56<br>1.51<br>not having outstan<br>s not having Caj<br>2637.25<br>(10.64)<br>(0.22)  | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70<br>5.71<br>ading redeemable prefe<br>pital redemption rese<br>5.2521.89<br>140.02<br>2.85   | Amount<br>(₹ Lakhs)<br>NIL<br>PALONE<br>Nine m<br>31-12-2024<br>0.88<br>1.59<br>1.56<br>reence shares, hen<br>rve / debenture<br>2669.18<br>(21.07)<br>(0.43)                                 | repayment<br>onths ended<br>31-12-2023<br>1.68<br>0.24<br>0.86<br>ice this ratio is not appli<br>redemption reserve, he<br>2521.89<br>(117.01)<br>(2.39)  | repayment<br>Year Ended<br>31-03-2024<br>1.5<br>0.5<br>1.5<br>cable.<br>nce this ratio is r<br>2701<br>64.7  |
| Papers<br>iii) No commercial papers were outstandin<br>iv) Ratios :-<br>Particulars<br>Debt-Equity Ratio (in times)<br>Debt Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio<br>(in times)<br>Outstanding redeemable preference shares<br>(quantity and value)<br>Capital redemption reserve / debenture<br>redemption reserve<br>Net Worth (₹ in crore)<br>Net Profit After Tax (₹ in crore)<br>Earning Per Share<br>Current Ratio (in times)  | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88<br>2.86<br>3.12<br>Since, the company is<br>Since, the company is<br>Since, the company<br>applicable.<br>2669.18<br>30.90   | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53<br>1.56<br>1.51<br>not having outstan<br>s not having Caj<br>2637.25<br>(10.64)  | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70<br>5.71<br>ading redeemable prefe<br>pital redemption rese<br>5.2521.89<br>140.02<br>2.85   | Amount<br>(₹ Lakhs)<br>NIL<br>PALONE<br>Nine m<br>31-12-2024<br>0.88<br>1.59<br>1.56<br>reence shares, hen<br>rve / debenture<br>2669.18<br>(21.07)   | repayment<br>onths ended<br>31-12-2023<br>1.68<br>0.24<br>0.86<br>ce this ratio is not appli<br>redemption reserve, he<br>2521.89<br>(117.01)   | repayment<br>Year Ended<br>31-03-2024<br>1.5<br>0.5<br>1.5<br>cable.<br>nce this ratio is r<br>2701<br>64.7<br>1.5   |
| Papers<br>iii) No commercial papers were outstandin<br>iv) Ratios :-<br>Particulars<br>Debt- Equity Ratio (in times)<br>Debt Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio<br>(in times)<br>Outstanding redeemable preference shares<br>(quantity and value)<br>Capital redemption reserve / debenture<br>redemption reserve<br>Net Worth (₹ in crore)<br>Net Profit After Tax (₹ in crore)<br>Earning Per Share<br>Current Ratio (in times)<br>Long Term Debt to Working Capital<br>(in times)  | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88<br>2.86<br>3.12<br>Since, the company is<br>Since, the company is<br>Since, the company applicable.<br>2669.18<br>30.90<br>0.63<br>1.01                              | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53<br>1.56<br>1.51<br>not having outstan<br>s not having Caj<br>2637.25<br>(10.64)<br>(0.22)  | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70<br>5.71<br>ading redeemable prefe<br>pital redemption rese<br>5.2521.89<br>140.02<br>2.85   | Amount<br>(₹ Lakhs)<br>NIL<br>PALONE<br>Nine m<br>31-12-2024<br>0.88<br>1.59<br>1.56<br>reence shares, hen<br>rve / debenture<br>2669.18<br>(21.07)<br>(0.43)                                 | repayment<br>onths ended<br>31-12-2023<br>1.68<br>0.24<br>0.86<br>ice this ratio is not appli<br>redemption reserve, he<br>2521.89<br>(117.01)<br>(2.39)  | repayment<br>Year Ended<br>31-03-2024<br>1.5<br>0.5<br>1.5<br>cable.<br>nce this ratio is r<br>2701<br>64.7<br>1.5   |
| Papers<br>iii) No commercial papers were outstandin<br>iv) Ratios :-<br>Particulars<br>Debt- Equity Ratio (in times)<br>Debt Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio<br>(in times)<br>Outstanding redeemable preference shares<br>(quantity and value)<br>Capital redemption reserve / debenture<br>redemption reserve<br>Net Worth (₹ in crore)<br>Net Profit After Tax (₹ in crore)<br>Earning Per Share<br>Current Ratio (in times)<br>Long Term Debt to Working Capital<br>(in times)<br>Bad debts to Account Receivable Ratio (in<br>times)   | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88<br>2.86<br>3.12<br>Since, the company is<br>Since, the company is<br>Since, the company applicable.<br>2669.18<br>30.90<br>0.63<br>1.01                              | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53<br>1.56<br>1.51<br>not having outstan<br>is not having Caj<br>2637.25<br>(10.64)<br>(0.22)<br>1.00                                   | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70<br>5.71<br>ading redeemable prefe<br>pital redemption rese<br>5.2521.89<br>140.02<br>2.85   | Amount<br>(₹ Lakhs)<br>NIL<br>PALONE<br>Nine m<br>31-12-2024<br>0.88<br>1.59<br>1.56<br>reence shares, hen<br>rve / debenture<br>2669.18<br>(21.07)<br>(0.43)                                 | repayment<br>onths ended<br>31-12-2023<br>1.68<br>0.24<br>0.86<br>ice this ratio is not appli<br>redemption reserve, he<br>2521.89<br>(117.01)<br>(2.39)  | repayment<br>Year Ended<br>31-03-2024<br>1.5<br>0.5<br>1.5<br>cable.<br>nce this ratio is n<br>2701<br>64.7<br>1.5<br>1.5<br>1.5<br>1.5<br>1.5<br>1.5<br>1.5<br>1.5                    |
| Papers<br>iii) No commercial papers were outstandin<br>iv) Ratios :-<br>Particulars<br>Debt- Equity Ratio (in times)<br>Debt Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio (in times)<br>Outstanding redeemable preference shares<br>(quantity and value)<br>Capital redemption reserve / debenture<br>redemption reserve<br>Net Worth (₹ in crore)<br>Earning Per Share<br>Current Ratio (in times)<br>Long Term Debt to Working Capital<br>(in times)<br>Bad debts to Account Receivable Ratio (in<br>times)<br>Current Liability Ratio (in times)   | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88<br>2.86<br>3.12<br>Since, the company is<br>Since, the company is<br>Since, the company applicable.<br>2669.18<br>30.90<br>0.63<br>1.01                              | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53<br>1.56<br>1.51<br>not having outstan<br>is not having Ca,<br>2637.25<br>(10.64)<br>(0.22)<br>1.00                                   | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70<br>5.71<br>ading redeemable prefe<br>pital redemption rese<br>5 2521.89<br>140.02<br>2.85<br>0.97   | Amount<br>(₹ Lakhs)<br>NIL<br>PALONE<br>Nine m<br>31-12-2024<br>0.88<br>1.59<br>1.56<br>reence shares, hen<br>rve / debenture<br>2669.18<br>(21.07)<br>(0.43)<br>1.01<br>-                    | repayment<br>onths ended<br>31-12-2023<br>1.68<br>0.24<br>0.86<br>ice this ratio is not appli<br>redemption reserve, he<br>2521.89<br>(117.01)<br>(2.39)<br>0.97<br>-                             | repayment<br>Vear Ended<br>31-03-2024<br>1.5<br>0.5<br>1.5<br>cable.   |
| Papers<br>iii) No commercial papers were outstandin<br>iv) Ratios :-<br>Particulars<br>Debt-Equity Ratio (in times)<br>Debt Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio (in times)<br>Outstanding redeemable preference shares<br>(quantity and value)<br>Capital redemption reserve / debenture<br>redemption reserve<br>Net Worth (₹ in crore)<br>Net Profit After Tax (₹ in crore)<br>Earning Per Share<br>Current Ratio (in times)<br>Long Term Debt to Working Capital<br>(in times)<br>Bad debts to Account Receivable Ratio (in<br>times)<br>Current Liability Ratio (in times)<br>Total Debts to Total Assets (in times)                                 | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88<br>2.86<br>3.12<br>Since, the company is<br>Since, the company is<br>Since, the company applicable.<br>2669.18<br>30.90<br>0.63<br>1.01<br>-<br>0.94<br>0.25         | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53<br>1.56<br>1.51<br>not having outstan<br>s not having Caj<br>2637.25<br>(10.64)<br>(0.22)<br>1.00                                    | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70<br>5.71<br>ding redeemable prefe<br>pital redemption rese<br>2521.89<br>140.02<br>2.85<br>0.97<br>-<br>-<br>0.96  | Amount<br>(₹ Lakhs)<br>NIL<br>PALONE<br>Nine m<br>31-12-2024<br>0.88<br>1.59<br>1.56<br>reence shares, hen<br>rve / debenture<br>2669.18<br>(21.07)<br>(0.43)<br>1.01                         | repayment<br>onths ended<br>31-12-2023<br>1.68<br>0.24<br>0.86<br>ce this ratio is not appli<br>redemption reserve, he<br>2521.89<br>(117.01)<br>(2.39)<br>0.97<br>-                              | repayment<br>Year Ended<br>31-03-2024<br>1.:<br>0.:<br>0.:<br>cable.<br>nce this ratio is n<br>2701<br>64.<br>1.:<br>1.:<br>0.:<br>0.:<br>0.:<br>0.:<br>0.:<br>0.:<br>0.:<br>0         |
| Papers<br>iii) No commercial papers were outstandin<br>iv) Ratios :-<br>Particulars<br>Debt- Equity Ratio (in times)<br>Debt Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio (in times)<br>Outstanding redeemable preference shares<br>(quantity and value)<br>Capital redemption reserve / debenture<br>redemption reserve<br>Net Worth (₹ in crore)<br>Earning Per Share<br>Current Ratio (in times)<br>Long Term Debt to Working Capital<br>(in times)<br>Bad debts to Account Receivable Ratio (in<br>times)<br>Current Liability Ratio (in times)   | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88<br>2.86<br>3.12<br>Since, the company is<br>Since, the company is<br>Since, the company<br>applicable.<br>2669.18<br>30.90<br>0.63<br>1.01<br>-<br>0.94              | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53<br>1.56<br>1.51<br>not having outstan<br>s not having Ca,<br>2637.25<br>(10.64)<br>(0.22)<br>1.00<br>-<br>-<br>0.94                  | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70<br>5.71<br>ding redeemable prefer<br>pital redemption rese<br>2521.89<br>140.02<br>2.85<br>0.97<br>-<br>0.96<br>0.36                                    | Amount<br>(₹ Lakhs)<br>NIL<br>ALONE<br>31-12-2024<br>0.88<br>1.59<br>1.56<br>reence shares, hen<br>rve / debenture<br>2669.18<br>(21.07)<br>(0.43)<br>1.01<br>-<br>-<br>0.94                  | repayment<br>onths ended<br>31-12-2023<br>1.68<br>0.24<br>0.86<br>ce this ratio is not appli<br>redemption reserve, he<br>2521.89<br>(117.01)<br>(2.39)<br>0.97<br>-<br>0.96                      | repayment<br>Year Ended<br>31-03-2024<br>1.:<br>0.:<br>0.:<br>1.:<br>cable.<br>nce this ratio is r<br>2701<br>64.:<br>1.:<br>1.:<br>0.:<br>0.:<br>0.:<br>0.:<br>0.:<br>0.:<br>0.:<br>0 |
| Papers iii) No commercial papers were outstandin iv) Ratios :- Particulars Debt-Equity Ratio (in times) Debt Service Coverage Ratio (in times) Interest Service Coverage Ratio (in times) Outstanding redeemable preference shares (quantity and value) Capital redemption reserve / debenture redemption reserve Net Worth (₹ in crore) Net Profit After Tax (₹ in crore) Earning Per Share Current Ratio (in times) Long Term Debt to Working Capital (in times) Bad debts to Account Receivable Ratio (in times) Current Liability Ratio (in times) Total Debts to Jotal Assets (in times) Inventory Turnover (in times)   | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88<br>2.86<br>3.12<br>Since, the company is<br>Since, the company is<br>Since, the company applicable.<br>2669.18<br>30.90<br>0.63<br>1.01<br>-<br>0.94<br>0.25         | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53<br>1.56<br>1.51<br>not having outstan<br>s not having Ca,<br>2637.25<br>(10.64)<br>(0.22)<br>1.00<br>-<br>-<br>0.94<br>0.14          | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70<br>5.71<br>ding redeemable prefe<br>pital redemption rese<br>2521.89<br>140.02<br>2.85<br>0.97<br>-<br>-<br>0.96<br>0.36<br>2.82                        | Amount<br>(₹ Lakhs)<br>NIL<br>PALONE<br>31-12-2024<br>0.88<br>1.59<br>1.56<br>reence shares, hen<br>rve / debenture<br>2669.18<br>(21.07)<br>(0.43)<br>1.01<br>-<br>-<br>-<br>0.94<br>0.25    | repayment<br>onths ended<br>31-12-2023<br>1.68<br>0.24<br>0.86<br>ce this ratio is not appli<br>redemption reserve, he<br>2521.89<br>(117.01)<br>(2.39)<br>0.97<br>-<br>-<br>0.96<br>0.36         | repayment<br>Year Ended<br>31-03-2024<br>1.:<br>0.:<br>0.:<br>1.:<br>cable.<br>nce this ratio is r<br>2701<br>64.:<br>1.:<br>1.:<br>0.:<br>0.:<br>0.:<br>0.:<br>0.:<br>0.:<br>0.:<br>0 |
| Papers<br>iii) No commercial papers were outstandin<br>iv) Ratios :-<br>Particulars<br>Debt-Equity Ratio (in times)<br>Debt Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio (in times)<br>Interest Service Coverage Ratio (in times)<br>Outstanding redeemable preference shares<br>(quantity and value)<br>Capital redemption reserve / debenture<br>redemption reserve<br>Net Worth (₹ in crore)<br>Net Profit After Tax (₹ in crore)<br>Earning Per Share<br>Current Ratio (in times)<br>Long Term Debt to Working Capital<br>(in times)<br>Bad debts to Account Receivable Ratio (in<br>times)<br>Current Liability Ratio (in times)<br>Total Debts to Total Assets (in times)<br>Debtor's Turnover (in times) | g as on 31 <sup>st</sup> December,<br>31-12-2024<br>0.88<br>2.86<br>3.12<br>Since, the company is<br>Since, the company is<br>Since, the company applicable.<br>2669.18<br>30.90<br>0.63<br>1.01<br>-<br>0.94<br>0.25<br>2.05 | cial Sr. No.<br>2024<br>Quarter ended<br>30-09-2024<br>0.53<br>1.56<br>1.51<br>not having outstan<br>is not having Ca,<br>2637.25<br>(10.64)<br>(0.22)<br>1.00<br>-<br>-<br>0.94<br>0.14<br>1.12 | ISIN Code<br>STAND<br>31-12-2023<br>1.68<br>4.70<br>5.71<br>ding redeemable preference<br>pital redemption rese<br>5 2521.89<br>140.02<br>2.85<br>0.97<br>-<br>-<br>0.96<br>0.36<br>2.82<br>3.65<br>2.98 | Amount<br>(₹ Lakhs)<br>NIL<br>PALONE<br>31-12-2024<br>0.88<br>1.59<br>1.56<br>reence shares, hen<br>rve / debenture<br>2669.18<br>(21.07)<br>(0.43)<br>1.01<br>-<br>-<br>0.94<br>0.25<br>4.16 | repayment<br>onths ended<br>31-12-2023<br>1.68<br>0.24<br>0.86<br>ce this ratio is not appli<br>redemption reserve, he<br>2521.89<br>(117.01)<br>(2.39)<br>0.97<br>-<br>-<br>0.96<br>0.36<br>4.59 | repayment<br>Year Ended<br>31-03-2024<br>1.5<br>0.5<br>1.9<br>cable.<br>nce this ratio is r<br>2701<br>64.7<br>1.5<br>1.5<br>1.5<br>1.5<br>1.5<br>1.5<br>1.5<br>1.5                    |



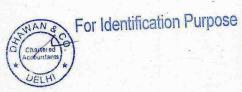


Annexure IV (contd.) ADDITIONAL INFORMATION REGARDING RATIOS (STANDALONE) FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2024

| 5 | Ratios have been computed as follows :   |
|---|--|
|   | (i) Debt Equity Ratio = (Long Term Borrowings + Short Term Borrowings) / Shareholders' Funds   |
|   | (ii) Debt Service coverage Ratio = Profit after tax plus finance cost, depreciation(excluding deferred govt. grant) & exceptional items / (Finance cost + Long term loan repayments) |
|   | (iii) Interest Service Coverage Ratio = Profit before tax plus finance cost, depreciation (excluding deferred govt. grant) & exceptional items / Finance cost                        |
|   | (iv) Net Worth = Equity Share Capital + Other Equity   |
|   | (v) Earning per Share = Profit after Tax / Number of Equity Shares   |
|   | (vi) Current Ratio = (Current Assets - Assets held for disposal)/ (Current Liabilities- Deferred Govt Grant)   |
|   | (vii) Long Term Debt to Working Capital = Long Term Debts / Working Capital  |
|   | (viii) Bad debts to Account Receivable Ratio = Bad Debts / Average Account Receivables   |
|   | (ix) Current Liability Ratio = Current Liability / Total Liability   |
|   | (x) Total Debts to Total Assets = Total Debts / Total Assets   |
|   | (xi) Debtor's Turnover = Sales / Average Trade Receivables   |
|   | (xii) Inventory Turnover = Sales / Average Inventory   |
|   | (xiii) Operating Margin Percent = Operating Margin / Revenue from Operations   |
|   | (xiv) Net Profit Margin Percent = Profit After Tax / Revenue from Operations   |
| 5 | Previous periods / years figures have been re-grouped /re-arranged and re-stated wherever considered necessary to correspond to the current period.                                  |

(Dr. U. Sara vanar Chairman and Managing Director DIN : 07274628

Place : Noida Dated: February 10, 2025





Annexure IV (contd.)

## STATEMENT OF UNAUDITED SEGMENT-WISE REVENUE, RESULTS, SEGMENT ASSETS AND SEGMENT LIABILITIES (STANDALONE) FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2024

| Sr. | Particulars  |               | 1.1.1.1       | STAN        | IDALONE     |             |            |  |
|-----|--|---------------|---------------|-------------|-------------|-------------|------------|--|
| No. | [26] 영양 이 이 가격 가지 않는 것 같아.<br>[26] 영양 이 이 가격 가지 않는 것 같아.             | G             | Quarter ender | ł           | Nine mon    | ths 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)  |  |
| 1.  | Segment Revenue  |               |               |             |             | 1171.3860   |            |  |
| 1.1 | Manufactured Fertilizers (Urea, Bentonite Sulphure, Bio fertilizers) | 319915        | 355185        | 374240      | 1023216     | 1032464     | 1368035    |  |
| 1.2 | Manufactured Chemicals (Industrial Products, Agro Chemicals, etc)    | 14232         | 13031         | 10364       | 43237       | 34092       | 46908      |  |
| 1.3 | Traded Imported Fertilizers (Under NBS)                              | 211916        | 44409         | 322949      | 376562      | 662446      | 809551     |  |
| 1.4 | Others (Domestic Traded Product, Agro Inputs, Sale Services, etc.)   | 41092         | 30714         | 54408       | 101781      | 108521      | 147129     |  |
| 1.5 | Elimination  | 1570          | 4303          | 3534        | 10997       | 9916        | 15592      |  |
|     | Total Segment Revenue (1.1+1.2+1.3+1.4-1.5)                          | 585585        | 439036        | 758427      | 1533799     | 1827607     | 2356031    |  |
| 2.  | Segment Results  |               |               |             |             |             |            |  |
| 2.1 | Manufactured Fertilizers (Urea, Bentonite Sulphure, Bio fertilizers) | 3464          | 1067          | 14086       | 683         | 5790        | 6340       |  |
| 2.2 | Manufactured Chemicals (Industrial Products, Agro Chemicals, etc)    | 3865          | 2833          | 1473        | 10592       | - 7447      | 9931       |  |
| 2.3 | Traded Imported Fertilizers (Under NBS)                              | .10           | (30)          | 8297        | 2724        | (10518)     | 9193       |  |
| 2.4 | Others (Domestic Traded Product, Agro Inputs, Sale Services, etc.)   | 2761          | 2527          | 1475        | 7539        | 4920        | 16113      |  |
| 2.5 | Total Segment Results (2.1+2.2+2.3+2.4)                              | 10100         | 6397          | 25331       | 21538       | 7639        | 41577      |  |
| 2.6 | Finance expenses   | 4121          | 5995          | 4986        | 19097       | 19339       | 26730      |  |
| 2.7 | Unallocable Expenses (Net of unallocable income)                     | 1787          | 1782          | 1322        | 5021        | 3695        | 5995       |  |
| 2.8 | Profit / (Loss) Before Tax (2.5 - 2.6 - 2.7)                         | 4192          | (1380)        | 19023       | (2580)      | (15395)     | 8852       |  |
| 3.  | Segment Assets   | 100 and 100 a |               |             |             |             |            |  |
| 3.1 | Manufactured Fertilizers (Urea, Bentonite Sulphure, Bio fertilizers) | 586876        | 561920        | 532347      | 586876      | 532347      | 672333     |  |
| 3.2 |  | 12474         | 13115         | 13396       | 12474       | 13396       | 13037      |  |
| 3.3 | Traded Imported Fertilizers (Under NBS)                              | 219980        | 266757        | 482656      | 219980      | 482656      | 315126     |  |
| 3.4 | Others (Domestic Traded Product, Agro Inputs, Sale Services, etc.)   | 9079          | 6810          | 5152        | 9079        | 5152        | 5271       |  |
| 3.5 | Un-allocable   | 118398        | 124665        | 148842      | 118398      | 148842      | 129475     |  |
| 3.6 | Total segment assets (sub-total 3)                                   | 946807        | 973267        | 1182393     | 946807      | 1182393     | 1135242    |  |
| 4.  | Segment Liabilities  | 2011 T. S.    |               |             |             |             |            |  |
| 4.1 | Manufactured Fertilizers (Urea, Bentonite Sulphure, Bio fertilizers) | 400935        | 406870        | 438698      | 400935      | 438698      | 394547     |  |
| 4.2 | Manufactured Chemicals (Industrial Products, Agro Chemicals, etc)    | 3039          | 3004          | 2757        | 3039        | 2757        | 2784       |  |
| 4.3 | Traded Imported Fertilizers (Under NBS)                              | 15990         | 133196        | 37501       | 15990       | 37501       | 28166      |  |
| 4.4 | Others (Domestic Traded Product, Agro Inputs, Sale Services, etc.)   | 1032          | 1437          | 4018        | 1032        | 4018        | 4277       |  |
| 4.5 | Un-allocable   | 258893        | 165035        | 447230      | 258893      | 447230      | 435359     |  |
| 4.6 | Total segment liabilities (sub-total 4)                              | 679889        | 709542        | 930204      | 679889      | 930204      | 865133     |  |

In accordance with Indian Accounting Standard (Ind AS) 108, Company has classified its segments as (i) Manufactured Fertilizers (Urea, Bentonite Sulphure,Bio fertilizers) (ii) Manufactured Chemicals (Industrial Products, Agro Chemicals, etc) (iii) Traded Imported Fertilizers (Under NBS) and (iv) Others (Domestic Traded Product, Agro Inputs, Sale Services, etc.).

Place : Noida Dated: February 10, 2025



CA PRI:0030134 PRI:0030134 NewYOETHI 20 Ca Price Accounts

For and on behalf of Board of Directors

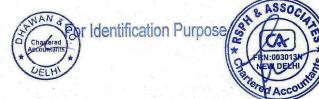
(Dr. U. Saravanan) Chairman and Managing Director DIN: 07274628

Annexure V

#### NATIONAL FERTILIZERS LIMITED (A Government of India Undertaking) CIN-L74899DL1974GOI007417 Regd. Office: SCOPE Complex, Core-III, 7-Institutional Area, Lodhi Road, New Delhi - 110 003 www.nationalfertilizers.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS (CONSOLIDATED) FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2024

| S.No.  | Particulars   |              |               | CC                            | NSOLIDATED  |             |  |  |
|--------|---|--------------|---------------|-------------------------------|-------------|-------------|--|--|
|        |   |              | Quarter ender | d                             | Nine mont   | hs ended    | Year Ended 31-03-2024  |  |
|        |   | 31-12-2024   | 30-09-2024    | 31-12-2023                    | 31-12-2024  | 31-12-2023  |  |  |
|        |   | (Unaudited)  | (Unaudited)   | (Unaudited)                   | (Unaudited) | (Unaudited) | (Audited)  |  |
| 1      | INCOME  |              |               |                               |             |             |  |  |
| (a)    | Revenue from Operations   | 585585       | 439036        | 758427                        | 1533799     | 1827607     | 2356031  |  |
| (b)    | Other Income  | 2808         | 1404          | 1401                          | 5998        | 7316        | 9944   |  |
| 11     | Total Income (a+b)  | 588393       | 440440        | 759828                        | 1539797     | 1834923     | 2365975  |  |
| HI     | EXPENSES  |              |               |                               |             |             |  |  |
| 120    | (a) Cost of materials consumed  | 180220       | 194768        | 208612                        | 565312      | 570350      | 761225   |  |
|        | (b) Purchase of Stock-in-Trade  | 210522       | 77236         | 325248                        | 336197      | 634683      | 698512   |  |
|        | (c) Changes in inventories of finished goods, Stock-in-Trade and work-in-<br>progress   | 14397        | (13038)       | (5788)                        | 88636       | 70835       | 137920   |  |
|        | (d) Employee benefits expense   | 14935        | 15207         | 15449                         | 46566       | 47319       | 63529  |  |
| A.     | (e) Power & Fuel  | 109671       | 125462        | 127334                        | 357028      | 356407      | 472684   |  |
| 10.245 | (f) Finance costs   | 4121         | 5995          | 4986                          | 19097       | 19339       | 26730  |  |
|        | (g) Depreciation and amortisation expense   | 9427         | 9283          | 9242                          | 27830       | 26996       | 36168  |  |
|        | (h) Other expenses  | 40908        | 26907         | 55722                         | 101711      | 124389      | 160355   |  |
|        | Total expenses (III)  | 584201       | 441820        | 740805                        | 1542377     | 1850318     | 2357123  |  |
| ÍV     | Profit/ (Loss) from operations before share of profit/ (loss) of Joint<br>Venture, exceptional items and tax (II-III)         | 4192         | (1380)        | 19023                         | (2580)      | (15395)     | 8852   |  |
| V      | Share of profit / (loss) of joint venture as per equity method  | 1491         | 2271          | 1088                          | 7026        | 5938        | 8531   |  |
| VI     | Profit/ (Loss) from operations before exceptional items and tax (IV+V)  | 5683         | 891           | 20111                         | 4446        | (9457)      | 17383  |  |
|        | Exceptional items   |              |               |                               | 1110        | (0.0.)      |  |  |
|        | Profit/ (Loss) before tax (VI-VII)  | 5683         | 891           | 20111                         | 4446        | (9457)      | 17383  |  |
| IX     | Tax expenses  |              |               |                               |             |             |  |  |
| 19     | (1) Current tax   | (34)         | (24)          | (22)                          | (81)        | (65)        | 1515   |  |
|        | (2) Deferred tax  | 1157         | (292)         | 4965                          | (371)       | (3707)      | 724  |  |
|        | (3) Short / (Excess) Tax for earlier years  | (21)         | -             | 78                            | (21)        | 78          | 139  |  |
| Х      | Profit/ (Loss) for the period (VIII-IX)   | 4581         | 1207          | 15090                         | 4919        | (5763)      | 15005  |  |
| XI     | Other Comprehensive Income  |              | N- 2          |                               |             |             |  |  |
|        | A (i) Items that will not be reclassified to profit or loss   | 138          | 92            | 86                            | 323         | 259         | (82  |  |
|        | (ii) Income tax relating to items that will not be reclassified to profit or loss   | (34)         | (24)          | (22)                          | (81)        | (65)        | 21   |  |
|        | B (i) Items that will be reclassified to profit or loss   | -            |               |                               |             |             |  |  |
|        | (ii) Income tax relating to items that will be reclassified to profit or loss   | 1 . <b>.</b> |               |                               |             |             |  |  |
|        | C Share of other comprehensive income in joint ventures, to the extent not to be reclassified to profit or loss               | 1.19         |               |                               |             | -           | 5  |  |
| XII    | Total Comprehensive Income for the period (X+XI) (Comprising Profit/<br>(loss) and Other Comprehensive Income for the period) | 4685         | 1275          | 15154                         | 5161        | (5569)      | 14949  |  |
| XIII   | Paid- up equity share capital (Face value of each share - ₹ 10)   | 49058        | 49058         | 49058                         | 49058       | 49058       | 49058  |  |
| XIV    | Reserves excluding Revaluation Reserves (Refer Note 4)  |              |               | 100 C                         |             |             | 205468   |  |
| XV     | Earning Per equity share (of ₹ 10 each) *   |              |               |                               |             |             |  |  |
|        | (a) Basic   | 0.93         | 0.25          | 3.08                          | 1.00        | (1.17)      | 3.06   |  |
|        |   |              |               | Service of the service of the | 1993        |             | and the second |  |
|        | (b) Diluted   | 0.93         | 0.25          | 3.08                          | 1.00        | (1.17)      | 3.06   |  |
| XVI    | Debt : Equity Ratio   | in spines    | ·             | Section 2                     |             |             | 1.61:  |  |
| XVII   | Debt Service Coverage Ratio (in Times)  | 1.5.3        |               |                               |             |             | 0.65   |  |
| XVIII  | Interest Service Coverage Ratio (in Times)  | 1.1.8.1.4    |               |                               |             |             | 2.28   |  |



### ADDITIONAL INFORMATION REGARDING RATIOS (CONSOLIDATED) FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2024

|  | The above unaudited financial results were re   | viewed by the Audit Cor  | nmittee                                   | and approved   | by the Board of Di  | rectors at their re   | spective meetings he   | eld on 10 <sup>th</sup> Februar   |  |
|--|---|--|---|--|---|---|--|---|--|
|  | 2025. The limited review of the above financi<br>required under regulation 33 of SEBI (Listing (  | al results for the nine mo   | onths end                                 | ded 31 <sup>st</sup> Dece  | mber 2024 has been  | carried out by th   | e Statutory Auditors   | s of the company a  |  |
|  | The financial results have been prepared in an relevant rules thereunder and in terms of regula   | ccordance with Indian Adation 33 of SEBI (Listing  | countin<br>Obligati                       | g Standards (<br>ons and Discl   | Ind AS) prescribed u osure Requirements)  | under section 133<br>Regulations 201  | of the Companies .   | Act, 2013 read wit  |  |
|  | Department of Fertilizers (DoF) vide its letter<br>prices of Imported P&K fertilizers including<br>01.09.2024 to 31.03.2025. The CFR price of P<br>for Rabi 2024-25 is 559.71 USD/MT and exch<br>The company has imported total of nine vessel<br>Rs.20403.72 lakhs has been considered as reve   | custom duty would be p<br>&K fertilizers beyond the<br>ange rate is Rs.83.23/USE<br>s of DAP of 3.79 LMT du  | n to the imponark rate only .09.2024 to 3 | orters beyond the N<br>will be considered.   | BS rate effective<br>The benchmark r<br>ch 3.29 LMT has   | for the shipments<br>rate considered for N<br>been sold. Accordin   | which arrive durir<br>IBS subsidy of DA<br>gly, disadvantage   |   |  |
|  | of 0.50 LMT as on 31.12.2024.<br>During the Quarter, Ramagundam Fertilizers & Chemicals Ltd. (JV of NFL) has identified error in the accounting of gas consumption booked for the financial year 2022-<br>23. In line with provisions of IND AS-8-"Accounting Policies, Change in Accounting Estimates and Errors", effect of such error amounting to Rs. 3466.79 lakhs net of taxes<br>has been accounted by Ramagundam Fertilizers & Chemicals Ltd.(JV of NFL) in the opening reserves.NFL's share in Ramagundam Fertilizers & Chemicals Ltd. is 26%,<br>hence Rs. 901.37 lakhs has been adjusted in the opening Reserves & Surplus of the Consolidated statement accordingly.  |  |   |  |   |   |  |   |  |
|  | Relevant information required pursuant to SEE<br>and Disclosure Requirements) Regulations, 20   | BI circular dated 10 <sup>th</sup> Augu  | ist, 2021                                 | and Regulati   | ion 52 (4) of the Secu  |   | nge Board of India (I  | isting Obligations  |  |
|  | Particulars   |  | 1.50                                      |  |   | Details   | and the second second  |   |  |
|  | i) Credit Rating and change in credit rating (in  | f any)   |   | S. No.   | Particu   | ilars   | Period   | Ended   |  |
|  |   |  | ×   |  |   |   | 31.12.2024   | 30.09.2024  |  |
|  |   |  | • . 1                                     | (-)  | Credit Rating   | s:- *   |  | and the second second   |  |
|  |   |  |   |  | Commercial Paper<br>ICRA  | S:-   | ICRA A1+   | ICRA A1+  |  |
|  |   |  |   |  | India Rating & Rese   | arah Dut Itd  | IND A1+  |   |  |
|  |   |  |   |  | Long Term Bank I  | Mailler   | IND AI+  | IND A1+   |  |
|  |   |  |   |  | ICRA  | Jines   | ICRA AA/Stable   | ICRA AA/Stable  |  |
|  |   |  |   |  | India Rating & Reso   | earch Pvt Ltd   | IND AA/Stable  | IND AA/Stable   |  |
|  |   |  |   |  |   |   |  |   |  |
|  |   |  |   |  | the second se   |   |  |   |  |
|  |   |  |   | (c)  | Short Term Bank   |   | ICRA A1+   | ICRA A1+  |  |
|  |   |  |   | (c)<br>i<br>ii   | Short Term Bank I<br>ICRA<br>India Rating & Rese  | Lines:-<br>earch Pvt. Ltd.  | ICRA A1+<br>IND A1+  | ICRA A1+<br>IND A1+   |  |
|  | ii) Due date and actual date of repayment of p  | principal of Commercial F  | apers                                     | (c)<br>i   | Short Term Bank I<br>ICRA   | Lines:-   | ICRA A1+   | ICRA A1+  |  |
|  | iii) No commercial papers were outstanding as   |  | apers                                     | (c)<br>i<br>ii   | Short Term Bank I<br>ICRA<br>India Rating & Rese  | Lines:-<br>earch Pvt. Ltd.<br>Amount  | ICRA A1+<br>IND A1+<br>Due date of   | ICRA A1+<br>IND A1+<br>Actual date of   |  |
|  |   |  | apers                                     | (c)<br>i<br>ii   | Short Term Bank J<br>ICRA<br>India Rating & Ress<br>ISIN Code   | Lines:-<br>earch Pvt. Ltd.<br>Amount<br>(₹ Lakhs)<br>NIL  | ICRA A1+<br>IND A1+<br>Due date of   | ICRA A1+<br>IND A1+<br>Actual date of   |  |
|  | iii) No commercial papers were outstanding as<br>iv) Ratios   | s on 31 <sup>st</sup> December, 2024   | apers Quarter                             | (c)<br>ii<br>Sr. No.   | Short Term Bank I<br>ICRA<br>India Rating & Rese  | Lines:-<br>earch Pvt. Ltd.<br>Amount<br>(₹ Lakhs)<br>NIL<br>TED   | ICRA A1+<br>IND A1+<br>Due date of   | ICRA A1+<br>IND A1+<br>Actual date of   |  |
|  | iii) No commercial papers were outstanding as   | s on 31 <sup>st</sup> December, 2024   | Quarter                                   | (c)<br>ii<br>Sr. No.   | Short Term Bank J<br>ICRA<br>India Rating & Ress<br>ISIN Code   | Lines:-<br>earch Pvt. Ltd.<br>Amount<br>(₹ Lakhs)<br>NIL<br>TED   | ICRA A1+<br>IND A1+<br>Due date of<br>repayment  | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment  |  |
|  | iii) No commercial papers were outstanding a<br>iv) Ratios<br>Particulars<br>Debt- Equity Ratio (in times)  | s on 31 <sup>st</sup> December, 2024   | Quarter                                   | (c)<br>i<br>i<br>Sr. No.   | Short Term Bank J<br>ICRA<br>India Rating & Ress<br>ISIN Code<br>CONSOLIDA<br>31-12-2023  | Lines:-<br>earch Pvt. Ltd.<br>Amount<br>(₹ Lakhs)<br>NIL<br>TED<br>Nine mo  | ICRA A1+<br>IND A1+<br>Due date of<br>repayment  | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated  |  |
|  | iii) No commercial papers were outstanding a<br>iv) Ratios<br>Particulars<br>Debt- Equity Ratio (in times)<br>Debt Service Coverage Ratio<br>(in times)   | s on 31 <sup>st</sup> December, 2024<br>31-12-2024   | Quarter                                   | (c)<br>ii<br>Sr. No.<br>c ended  | Short Term Bank J<br>ICRA<br>India Rating & Resu<br>ISIN Code<br>CONSOLIDA<br>31-12-2023<br>1.81  | Lines:-<br>earch Pvt. Ltd.<br>Amount<br>(₹ Lakhs)<br>NIL<br>TED<br>Nine mo<br>31-12-2024  | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>nths ended<br>31-12-2023  | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated<br>1,6   |  |
|  | iii) No commercial papers were outstanding at iv) Ratios         Particulars         Debt- Equity Ratio (in times)         Debt Service Coverage Ratio (in times)         Interest Service Coverage Ratio (in times)  | s on 31 <sup>st</sup> December, 2024<br>31-12-2024<br>0.91   | Quarter                                   | (c)<br>i<br>ii<br>Sr. No.<br>r ended<br>09-2024<br>0.56  | Short Term Bank J<br>ICRA<br>India Rating & Ress<br>ISIN Code<br>CONSOLIDA<br>31-12-2023<br>1.81<br>4.92  | Lines:-<br>earch Pvt. Ltd.<br>Amount<br>(₹ Lakhs)<br>NIL<br>TED<br>Nine mo<br>31-12-2024<br>0.91  | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>nths ended<br>31-12-2023<br>1.81  | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated<br>1.61<br>0.65  |  |
|  | iii) No commercial papers were outstanding at iv) Ratios         Particulars         Debt- Equity Ratio (in times)         Debt Service Coverage Ratio (in times)         Interest Service Coverage Ratio (in times)         Outstanding redeemable preference shares   | <b>31-12-2024</b><br>0.91<br>3.22<br>3.48  | Quarter<br>30-(                           | (c)<br>i<br>Sr. No.<br>Sr. No.<br>99-2024<br>0.56<br>1.94<br>1.89  | Short Term Bank J<br>ICRA<br>India Rating & Ress<br>ISIN Code<br>CONSOLIDA<br>31-12-2023<br>1.81<br>4.92  | Lines:-<br>earch Pvt. Ltd.<br>Amount<br>(₹ Lakhs)<br>NIL<br>TED<br>31-12-2024<br>0.91<br>1.95<br>1.93   | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>nths ended<br>31-12-2023<br>1.81<br>0.32<br>1.17  | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated<br>1.6<br>0.6<br>2.2   |  |
|  | iii) No commercial papers were outstanding at iv) Ratios         Particulars         Debt- Equity Ratio (in times)         Debt Service Coverage Ratio (in times)         Interest Service Coverage Ratio (in times)  | <b>31-12-2024</b><br>0.91<br>3.22<br>3.48  | Quarter<br>30-(<br>y is not i             | (c)<br>i<br>Sr. No.<br>Sr. No.<br>c ended<br>09-2024<br>0.56<br>1.94<br>1.89<br>having outstat   | Short Term Bank J<br>ICRA<br>India Rating & Rese<br>ISIN Code<br>CONSOLIDA<br>31-12-2023<br>1.81<br>4.92<br>5.93<br>nding redeemable pr   | Lines:- earch Pvt. Ltd. Amount (₹ Lakhs) NIL TED 31-12-2024 0.91 1.95 1.93 eference shares, I debenture redemp  | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>nths ended<br>31-12-2023<br>1.81<br>0.32<br>1.17<br>nence this ratio is no.   | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated<br>1.6<br>0.6<br>2.2<br>t applicable.  |  |
|  | iii) No commercial papers were outstanding are         iv) Ratios         Particulars         Debt- Equity Ratio (in times)         Debt Service Coverage Ratio (in times)         Interest Service Coverage Ratio (in times)         Outstanding redeemable preference shares (quantity and value)         Capital redemption reserve / debenture  | s on 31 <sup>st</sup> December, 2024<br>31-12-2024<br>0.91<br>3.22<br>3.48<br>Since, the company   | Quarter<br>30-(<br>y is not i             | (c)<br>i<br>Sr. No.<br>Sr. No.<br>c ended<br>09-2024<br>0.56<br>1.94<br>1.89<br>having outstat   | Short Term Bank J<br>ICRA<br>India Rating & Rese<br>ISIN Code<br>CONSOLIDA<br>31-12-2023<br>1.81<br>4.92<br>5.93<br>nding redeemable pr<br>redemption reserve /<br>applicable   | Lines:- earch Pvt. Ltd. Amount (₹ Lakhs) NIL TED 31-12-2024 0.91 1.95 1.93 eference shares, I debenture redemp  | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>nths ended<br>31-12-2023<br>1.81<br>0.32<br>1.17<br>nence this ratio is no.   | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated<br>1.6<br>0.6<br>2.2<br>t applicable.  |  |
|  | iii) No commercial papers were outstanding are         iv) Ratios         Particulars         Debt- Equity Ratio (in times)         Debt Service Coverage Ratio (in times)         Interest Service Coverage Ratio (in times)         Interest Service Coverage Ratio (in times)         Outstanding redeemable preference shares (quantity and value)         Capital redemption reserve / debenture redemption reserve  | s on 31 <sup>st</sup> December, 2024<br>31-12-2024<br>0.91<br>3.22<br>3.48<br>Since, the company i<br>Since, the company i   | Quarter<br>30-(<br>y is not i             | (c)<br>i<br>i<br>Sr. No.<br>Sr. No.<br>c ended<br>09-2024<br>0.56<br>1.94<br>1.89<br>having outstal<br>ving Capital r  | Short Term Bank J<br>ICRA<br>India Rating & Rese<br>ISIN Code<br>31-12-2023<br>1.81<br>4.92<br>5.93<br>nding redeemable pr<br>redemption reserve /<br>applicable<br>7 2340.08   | Lines:- earch Pvt. Ltd. Amount (₹ Lakhs) NIL TED 10-10-10-10-10-10-10-10-10-10-10-10-10-1   | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>nths ended<br>31-12-2023<br>1.81<br>0.32<br>1.17<br>nence this ratio is no-<br>ption reserve, hence   | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated<br>1.6<br>0.6:<br>2.2:<br>t applicable.<br>this ratio is not<br>2545.2   |  |
|  | iii) No commercial papers were outstanding ar         iv) Ratios         Particulars         Debt- Equity Ratio (in times)         Debt Service Coverage Ratio (in times)         Interest Service Coverage Ratio (in times)         Outstanding redeemable preference shares (quantity and value)         Capital redemption reserve / debenture redemption reserve         Net Worth (₹ in crore)   | s on 31 <sup>st</sup> December, 2024<br>31-12-2024<br>0.91<br>3.22<br>3.48<br>Since, the company<br>Since, the company i<br>2583.61                                      | Quarter<br>30-(<br>y is not i             | (c)<br>i<br>i<br>Sr. No.<br>Sr. No.<br>c ended<br>09-2024<br>0.56<br>1.94<br>1.89<br>having outstan<br>ving Capital r<br>2536.77                                     | Short Term Bank J<br>ICRA<br>India Rating & Rese<br>ISIN Code<br>31-12-2023<br>1.81<br>4.92<br>5.93<br>inding redeemable pr-<br>redemption reserve /<br>applicable<br>2340.08<br>150.90   | Lines:- earch Pvt. Ltd. Amount (₹ Lakhs) NIL TED 01-12-2024 0.91 1.95 1.93 eference shares, I debenture redemp 2583.61  | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>nths ended<br>31-12-2023<br>1.81<br>0.32<br>1.17<br>nence this ratio is no.<br>otion reserve, hence the state of the second seco   | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated<br>1.61<br>0.62<br>2.24<br>t applicable.<br>this ratio is not<br>2545.2<br>150.02  |  |
|  | iii) No commercial papers were outstanding ar         iv) Ratios         Particulars         Debt- Equity Ratio (in times)         Debt Service Coverage Ratio (in times)         Interest Service Coverage Ratio (in times)         Outstanding redeemable preference shares (quantity and value)         Capital redemption reserve / debenture redemption reserve         Net Worth (₹ in crore)         Net Profit After Tax (₹ in crore)   | s on 31 <sup>st</sup> December, 2024<br>31-12-2024<br>0.91<br>3.22<br>3.48<br>Since, the company<br>Since, the company i<br>2583.61<br>45.81                             | Quarter<br>30-(<br>y is not i             | (c)<br>i<br>i<br>Sr. No.<br>Sr. No.<br>c ended<br>09-2024<br>0.56<br>1.94<br>1.89<br>having outstan<br>ving Capital r<br>2536.77<br>12.07                            | Short Term Bank J<br>ICRA<br>India Rating & Rese<br>ISIN Code<br>31-12-2023<br>1.81<br>4.92<br>5.93<br>inding redeemable pr<br>redemption reserve /<br>applicable<br>2340.08<br>150.90<br>3.08  | Lines:-<br>earch Pvt. Ltd.<br>Amount<br>(₹ Lakhs)<br>NIL<br>TED<br>31-12-2024<br>0.91<br>1.95<br>1.93<br>eference shares, <i>I</i><br>debenture redemy<br>2583.61<br>49.19  | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attemption<br>attem | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Vear Ended<br>31-03-2024<br>Restated<br>1.6<br>0.6:<br>2.2!<br>t applicable.<br>t applicable.<br>this ratio is not<br>2545.2<br>150.0:<br>3.0!                          |  |
|  | iii) No commercial papers were outstanding ar         iv) Ratios         Particulars         Debt- Equity Ratio (in times)         Debt Service Coverage Ratio (in times)         Interest Service Coverage Ratio (in times)         Outstanding redeemable preference shares (quantity and value)         Capital redemption reserve / debenture redemption reserve         Net Worth (₹ in crore)         Net Profit After Tax (₹ in crore)         Earning Per Share   | s on 31 <sup>st</sup> December, 2024<br>31-12-2024<br>0.91<br>3.22<br>3.48<br>Since, the company i<br>Since, the company i<br>2583.61<br>45.81<br>0.93                   | Quarter<br>30-(<br>y is not i             | (c)<br>i<br>i<br>Sr. No.<br>Sr. No.<br>c ended<br>09-2024<br>0.56<br>1.94<br>1.89<br>having outstaa<br>ving Capital r<br>2536.77<br>12.07<br>0.25                    | Short Term Bank J<br>ICRA<br>India Rating & Rese<br>ISIN Code<br>CONSOLIDA<br>31-12-2023<br>1.81<br>4.92<br>5.93<br>inding redeemable pr<br>redemption reserve /<br>applicable<br>2340.08<br>150.90<br>3.08                                       | Lines:-<br>earch Pvt. Ltd.<br>Amount<br>(₹ Lakhs)<br>NIL<br>TED<br>31-12-2024<br>0.91<br>1.95<br>1.93<br>eference shares, 1<br>debenture redemy<br>2583.61<br>49.19<br>1.00   | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>attemption of the sended<br>attemption of the sended<br>attemption of the sended of the sended<br>attemption of the sended of   | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated<br>1.6<br>0.6:<br>2.2:<br>t applicable.<br>t applicable.<br>this ratio is not<br>2545.2<br>150.0<br>3.0                            |  |
|  | iii) No commercial papers were outstanding ar         iv) Ratios         Particulars         Debt- Equity Ratio (in times)         Debt Service Coverage Ratio (in times)         Interest Service Coverage Ratio (in times)         Outstanding redeemable preference shares (quantity and value)         Capital redemption reserve / debenture redemption reserve         Net Worth (₹ in crore)         Net Profit After Tax (₹ in crore)         Earning Per Share         Current Ratio (in times)         Long Term Debt to Working Capital  | s on 31 <sup>st</sup> December, 2024<br>31-12-2024<br>0.91<br>3.22<br>3.48<br>Since, the company i<br>Since, the company i<br>2583.61<br>45.81<br>0.93                   | Quarter<br>30-(<br>y is not i             | (c)<br>i<br>i<br>Sr. No.<br>Sr. No.<br>c ended<br>09-2024<br>0.56<br>1.94<br>1.89<br>having outstaa<br>ving Capital r<br>2536.77<br>12.07<br>0.25                    | Short Term Bank J<br>ICRA<br>India Rating & Rese<br>ISIN Code<br>CONSOLIDA<br>31-12-2023<br>1.81<br>4.92<br>5.93<br>inding redeemable pr<br>redemption reserve /<br>applicable<br>2340.08<br>150.90<br>3.08                                       | Lines:-<br>earch Pvt. Ltd.<br>Amount<br>(₹ Lakhs)<br>NIL<br>TED<br>31-12-2024<br>0.91<br>1.95<br>1.93<br>eference shares, 1<br>debenture redemy<br>2583.61<br>49.19<br>1.00   | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>attemption of the sended<br>attemption of the sended<br>attemption of the sended of the sended<br>attemption of the sended of   | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated<br>1.61<br>0.62<br>2.28<br>t applicable.<br>this ratio is not<br>2545.2<br>150.02<br>3.00  |  |
|  | iii) No commercial papers were outstanding ar         iv) Ratios         Particulars         Debt- Equity Ratio (in times)         Debt Service Coverage Ratio (in times)         Interest Service Coverage Ratio (in times)         Outstanding redeemable preference shares (quantity and value)         Capital redemption reserve / debenture redemption reserve         Net Worth (₹ in crore)         Net Profit After Tax (₹ in crore)         Earning Per Share         Current Ratio (in times)         Long Term Debt to Working Capital (in times)         Bad debts to Account Receivable Ratio   | s on 31 <sup>st</sup> December, 2024<br>31-12-2024<br>0.91<br>3.22<br>3.48<br>Since, the company i<br>Since, the company i<br>2583.61<br>45.81<br>0.93                   | Quarter<br>30-(<br>y is not i             | (c)<br>i<br>i<br>Sr. No.<br>Sr. No.<br>c ended<br>09-2024<br>0.56<br>1.94<br>1.89<br>having outstaa<br>ving Capital r<br>2536.77<br>12.07<br>0.25                    | Short Term Bank J<br>ICRA<br>India Rating & Rese<br>ISIN Code<br>CONSOLIDA<br>31-12-2023<br>1.81<br>4.92<br>5.93<br>nding redeemable predemption reserve /<br>applicable<br>2340.08<br>150.90<br>3.08<br>0.97<br>-                                | Lines:-<br>earch Pvt. Ltd.<br>Amount<br>(₹ Lakhs)<br>NIL<br>TED<br>31-12-2024<br>0.91<br>1.95<br>1.93<br>eference shares, 1<br>debenture redemy<br>2583.61<br>49.19<br>1.00   | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>attemption of the sended<br>attemption of the sended<br>attemption of the sended of the sended<br>attemption of the sended of   | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated<br>1.61<br>0.62<br>2.23<br>t applicable.<br>this ratio is not<br>2545.2<br>150.03<br>3.00<br>1.0                                   |  |
|  | iii) No commercial papers were outstanding ar         iv) Ratios         Particulars         Debt- Equity Ratio (in times)         Debt Service Coverage Ratio (in times)         Interest Service Coverage Ratio (in times)         Outstanding redeemable preference shares (quantity and value)         Capital redemption reserve / debenture redemption reserve         Net Worth (₹ in crore)         Net Profit After Tax (₹ in erore)         Earning Per Share         Current Ratio (in times)         Long Term Debt to Working Capital (in times)         Bad debts to Account Receivable Ratio (in times)  | s on 31 <sup>st</sup> December, 2024<br>31-12-2024<br>0.91<br>3.22<br>3.48<br>Since, the company i<br>2583.61<br>45.81<br>0.93<br>1.01<br>-                              | Quarter<br>30-(<br>y is not i             | (c)<br>i<br>i<br>Sr. No.<br>Sr. No.<br>c ended<br>09-2024<br>0.56<br>1.94<br>1.89<br>having outstat<br>ving Capital r<br>2536.77<br>12.07<br>0.25<br>1.00            | Short Term Bank J<br>ICRA<br>India Rating & Rese<br>ISIN Code<br>31-12-2023<br>1.81<br>4.92<br>5.93<br>nding redeemable predemption reserve /<br>applicable<br>2340.08<br>150.90<br>3.08<br>0.97<br>-<br>-  | Lines:- earch Pvt. Ltd. Amount (₹ Lakhs) NIL TED 100 31-12-2024 0.91 1.95 1.93 eference shares, I debenture redemp 2583.61 49.19 1.00 1.01  | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>nths ended<br>31-12-2023<br>1.81<br>0.32<br>1.17<br>nence this ratio is no<br>ption reserve, hence a<br>2340.08<br>(57.63)<br>(1.17)<br>0.97  | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated<br>1.6<br>0.6:<br>2.2:<br>t applicable.<br>this ratio is not<br>2545.2<br>150.0:<br>3.00<br>-<br>-                                 |  |
|  | iii) No commercial papers were outstanding ar         iv) Ratios         Particulars         Debt- Equity Ratio (in times)         Debt Service Coverage Ratio (in times)         Interest Service Coverage Ratio (in times)         Outstanding redeemable preference shares (quantity and value)         Capital redemption reserve / debenture redemption reserve         Net Worth (₹ in crore)         Net Profit After Tax (₹ in erore)         Earning Per Share         Current Ratio (in times)         Long Term Debt to Working Capital (in times)         Bad debts to Account Receivable Ratio (in times)         Current Liability Ratio (in times)   | s on 31 <sup>st</sup> December, 2024<br>31-12-2024<br>0.91<br>3.22<br>3.48<br>Since, the company i<br>2583.61<br>45.81<br>0.93<br>1.01<br>-<br>-<br>0.94                 | Quarter<br>30-(<br>y is not i             | (c)<br>i<br>i<br>Sr. No.<br>Sr. No.<br>c ended<br>09-2024<br>0.56<br>1.94<br>1.89<br>having outstat<br>ving Capital r<br>2536.77<br>12.07<br>0.25<br>1.00<br>-<br>-  | Short Term Bank J<br>ICRA<br>India Rating & Rese<br>ISIN Code<br>31-12-2023<br>1.81<br>4.92<br>5.93<br>nding redeemable predemption reserve /<br>applicable<br>2340.08<br>150.90<br>3.08<br>0.97<br>-<br>0.96<br>0.36                             | Lines:-<br>earch Pvt. Ltd.<br>Amount<br>(₹ Lakhs)<br>NIL<br>TED<br>1.93<br>af-12-2024<br>0.91<br>1.95<br>1.93<br>eference shares, 1<br>debenture redemp<br>2583.61<br>49.19<br>1.00<br>1.01<br>-<br>-<br>0.94                 | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>nths ended<br>31-12-2023<br>1.81<br>0.32<br>1.17<br>nence this ratio is no<br>ption reserve, hence 1<br>2340.08<br>(57.63)<br>(1.17)<br>0.97  | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated<br>1.61<br>0.62<br>2.23<br>(applicable.<br>(his ratio is not<br>2545.2<br>150.03<br>3.00<br>1.0<br>-                               |  |
|  | iii) No commercial papers were outstanding ar         iv) Ratios         Particulars         Debt- Equity Ratio (in times)         Debt Service Coverage Ratio (in times)         Interest Service Coverage Ratio (in times)         Outstanding redeemable preference shares (quantity and value)         Capital redemption reserve / debenture redemption reserve         Net Worth (₹ in crore)         Net Profit After Tax (₹ in erore)         Earning Per Share         Current Ratio (in times)         Long Term Debt to Working Capital (in times)         Bad debts to Account Receivable Ratio (in times)         Current Liability Ratio (in times)         Total Debts to Total Assets (in times)  | s on 31 <sup>st</sup> December, 2024<br>31-12-2024<br>0.91<br>3.22<br>3.48<br>Since, the company i<br>2583.61<br>45.81<br>0.93<br>1.01<br>-<br>0.94<br>0.25              | Quarter<br>30-(<br>y is not i             | (c)<br>i<br>i<br>Sr. No.<br>Sr. No.<br>25 ended<br>0.56<br>1.94<br>1.89<br>having outstat<br>ving Capital r<br>2536.77<br>12.07<br>0.25<br>1.00<br>-<br>0.25<br>1.00 | Short Term Bank J<br>ICRA<br>India Rating & Rese<br>ISIN Code<br>31-12-2023<br>1.81<br>4.92<br>5.93<br>nding redeemable predemption reserve /<br>applicable<br>2340.08<br>150.90<br>3.08<br>0.97<br>-<br>0.96<br>0.36<br>2.82                     | Lines:-<br>earch Pvt. Ltd.<br>Amount<br>(₹ Lakhs)<br>NIL<br>TED<br>1.93<br>af-12-2024<br>0.91<br>1.95<br>1.93<br>eference shares, 1<br>debenture redemp<br>2583.61<br>49.19<br>1.00<br>1.01<br>-<br>-<br>0.94<br>0.25         | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>nths ended<br>31-12-2023<br>1.81<br>0.32<br>1.17<br>nence this ratio is no<br>ption reserve, hence a<br>2340.08<br>(57.63)<br>(1.17)<br>0.97<br>-<br>0.96<br>0.36   | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated<br>1.61<br>0.65<br>2.28<br>t applicable.   |  |
|  | iii) No commercial papers were outstanding ar         iv) Ratios         Particulars         Debt- Equity Ratio (in times)         Debt Service Coverage Ratio         (in times)         Interest Service Coverage Ratio         (in times)         Outstanding redeemable preference shares         (quantity and value)         Capital redemption reserve / debenture         redemption reserve         Net Worth (₹ in crore)         Net Profit After Tax (₹ in erore)         Earning Per Share         Current Ratio (in times)         Long Term Debt to Working Capital         (in times)         Bad debts to Account Receivable Ratio         (in times)         Current Liability Ratio (in times)         Total Debts to Total Assets (in times)         Debtor's Turnover (in times) | s on 31 <sup>st</sup> December, 2024<br>31-12-2024<br>0.91<br>3.22<br>3.48<br>Since, the company i<br>2583.61<br>45.81<br>0.93<br>1.01<br>-<br>-<br>0.94<br>0.25<br>2.05 | Quarter<br>30-(<br>y is not i             | (c)<br>i<br>i<br>Sr. No.<br>Sr. No.<br>25 ended<br>0.56<br>1.94<br>1.89<br>having outstat<br>ving Capital r<br>2536.77<br>12.07<br>0.25<br>1.00<br>-<br>0.25<br>1.00 | Short Term Bank J<br>ICRA<br>India Rating & Rese<br>ISIN Code<br>SIN Code<br>31-12-2023<br>1.81<br>4.92<br>5.93<br>nding redeemable predemption reserve /<br>applicable<br>2340.08<br>150.90<br>3.08<br>0.97<br>-<br>0.96<br>0.36<br>2.82<br>3.65 | Lines:-<br>earch Pvt. Ltd.<br>Amount<br>(₹ Lakhs)<br>NIL<br>TED<br>1.93<br>af-12-2024<br>0.91<br>1.95<br>1.93<br>eference shares, 1<br>debenture redemp<br>2583.61<br>49.19<br>1.00<br>1.01<br>-<br>-<br>0.94<br>0.25<br>4.16 | ICRA A1+<br>IND A1+<br>Due date of<br>repayment<br>nths ended<br>31-12-2023<br>1.81<br>0.32<br>1.17<br>nence this ratio is no<br>ption reserve, hence 1<br>2340.08<br>(57.63)<br>(1.17)<br>0.97<br>-<br>0.96<br>0.36<br>4.59   | ICRA A1+<br>IND A1+<br>Actual date of<br>repayment<br>Year Ended<br>31-03-2024<br>Restated<br>1.61<br>0.62<br>2.23<br>t applicable.<br>this ratio is not<br>2545.2<br>150.03<br>3.00<br>1.0<br>-<br>-<br>0.92<br>0.37<br>5.70 |  |





Annexure V (contd.)

ADDITIONAL INFORMATION REGARDING RATIOS (CONSOLIDATED) FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2024

| 6 | Ratios have been computed as follows :   |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|
|   | (i) Debt Equity Ratio = (Long Term Borrowings + Short Term Borrowings) / Shareholders' Funds   |  |  |  |  |  |  |
|   | (ii) Debt Service coverage Ratio = Profit after tax plus finance cost, depreciation(excluding deferred govt. grant) & exceptional items / (Finance cost + Long term loan repayments) |  |  |  |  |  |  |
|   | (iii) Interest Service Coverage Ratio = Profit before tax plus finance cost, depreciation (excluding deferred govt. grant) & exceptional items / Finance cost                        |  |  |  |  |  |  |
|   | (iv) Net Worth = Equity Share Capital + Other Equity   |  |  |  |  |  |  |
|   | (v) Earning per Share = Profit after Tax / Number of Equity Shares   |  |  |  |  |  |  |
|   | (vi) Current Ratio = (Current Assets - Assets held for disposal)/ (Current Liabilities- Deferred Govt Grant)   |  |  |  |  |  |  |
|   | (vii) Long Term Debt to Working Capital = Long Term Debts / Working Capital  |  |  |  |  |  |  |
|   | (viii) Bad debts to Account Receivable Ratio = Bad Debts / Average Account Receivables   |  |  |  |  |  |  |
|   | (ix) Current Liability Ratio = Current Liability / Total Liability   |  |  |  |  |  |  |
|   | (x) Total Debts to Total Assets = Total Debts / Total Assets   |  |  |  |  |  |  |
|   | (xi) Debtor's Turnover = Sales / Average Trade Receivables   |  |  |  |  |  |  |
|   | (xii) Inventory Turnover = Sales / Average Inventory   |  |  |  |  |  |  |
|   | (xiii) Operating Margin Percent = Operating Margin / Revenue from Operations   |  |  |  |  |  |  |
|   | (xiv) Net Profit Margin Percent = Profit After Tax / Revenue from Operations   |  |  |  |  |  |  |
| 7 | Previous periods / years figures have been re-grouped /re-arranged and re-stated wherever considered necessary to correspond to the current period.                                  |  |  |  |  |  |  |

For Identification Purpose

ASSO

(Dr. U.Sarava

Chairman and Managing Director

DIN : 07274628

nan

Place : Noida Dated: February 10, 2025

#### Annexure V (contd.)

# STATEMENT OF UNAUDITED SEGMENT-WISE REVENUE, RESULTS, SEGMENT ASSETS AND SEGMENT LIABILITIES (CONSOLIDATED) FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2024

| Sr. | Particulars  |             |               | CONSOL      | IDATED      |             |                        |  |
|-----|--|-------------|---------------|-------------|-------------|-------------|------------------------|--|
| No. |  |             | Quarter ended |             | Nine mont   | hs ended    | Year ended             |  |
|     |  | 31-12-2024  | 30-09-2024    | 31-12-2023  | 31-12-2024  | 31-12-2023  | 31-03-2024<br>Restated |  |
|     |  | (Unaudited) | (Unaudited)   | (Unaudited) | (Unaudited) | (Unaudited) | (Audited)              |  |
| 1.  | Segment Revenue  |             |               |             |             |             |                        |  |
| 1.1 | Manufactured Fertilizers (Urea, Bentonite Sulphure, Bio fertilizers) | 319915      | 355185        | 374240      | 1023216     | 1032464     | 1368035                |  |
| 1.2 | Manufactured Chemicals (Industrial Products, Agro Chemicals, etc)    | 14232       | 13031         | 10364       | 43237       | 34092       | 46908                  |  |
| 1.3 | Traded Imported Fertilizers (Under NBS)                              | 211916      | 44409         | 322949      | 376562      | 662446      | 809551                 |  |
| 1.4 | Others (Domestic Traded Product, Agro Inputs, Sale Services, etc.)   | 41092       | 30714         | 54408       | 101781      | 108521      | 147129                 |  |
| 1.5 | Elimination  | 1570        | 4303          | 3534        | 10997       | 9916        | 15592                  |  |
|     | Total Segment Revenue (1.1+1.2+1.3+1.4-1.5)                          | 585585      | 439036        | 758427      | 1533799     | 1827607     | 2356031                |  |
| 2.  | Segment Results  |             |               |             |             | ·           |                        |  |
| 2.1 | Manufactured Fertilizers (Urea, Bentonite Sulphure, Bio fertilizers) | 3464        | 1067          | 14086       | 683         | 5790        | 6340                   |  |
| 2.2 | Manufactured Chemicals (Industrial Products, Agro Chemicals, etc)    | 3865        | 2833          | 1473        | 10592       | 7447        | 9931                   |  |
| 2.3 | Traded Imported Fertilizers (Under NBS)                              | 10          | (30)          | 8297        | 2724        | (10518)     | 9193                   |  |
| 2.4 | Others (Domestic Traded Product, Agro Inputs, Sale Services, etc.)   | 2761        | 2527          | 1475        | 7539        | 4920        | - 16113                |  |
| 2.5 | Total Segment Results (2.1+2.2+2.3+2.4)                              | 10100       | 6397          | 25331       | 21538       | 7639        | 41577                  |  |
| 2.6 | Finance expenses   | 4121        | 5995          | 4986        | 19097       | 19339       | 26730                  |  |
| 2.7 | Unallocable Expenses (Net of unallocable income)                     | 296         | (489)         | 234         | (2005)      | (2243)      | (2536)                 |  |
| 2.8 | Profit / (Loss) Before Tax (2.5- 2.6-2.7)                            | 5683        | 891           | 20111       | 4446        | (9457)      | 17383                  |  |
| 3.  | Segment Assets   |             |               |             |             |             |                        |  |
| 3.1 | Manufactured Fertilizers (Urea, Bentonite Sulphure, Bio fertilizers) | 586876      | 561920        | 532347      | 586876      | 532347      | 672333                 |  |
| 3.2 | Manufactured Chemicals (Industrial Products, Agro Chemicals, etc)    | 12474       | 13115         | 13396       | 12474       | 13396       | 13037                  |  |
| 3.3 | Traded Imported Fertilizers (Under NBS)                              | 219980      | 266757        | 482656      | 219980      | 482656      | 315126                 |  |
| 3.4 | Others (Domestic Traded Product, Agro Inputs, Sale Services, etc.)   | 9079        | 6810          | 5152        | 9079        | - 5152      | 5271                   |  |
| 3.5 | Un-allocable   | 109841      | 114617        | 130661      | 109841      | 130661      | 113892                 |  |
| 3.6 | Total segment assets (sub-total 3)                                   | 938250      | 963219        | 1164212     | 938250      | 1164212     | 1119659                |  |
| 4.  | Segment Liabilities  |             |               |             |             |             |                        |  |
| 4.1 | Manufactured Fertilizers (Urea, Bentonite Sulphure, Bio fertilizers) | 400935      | 406870        | 438698      | 400935      | 438698      | 394547                 |  |
| 4.2 | Manufactured Chemicals (Industrial Products, Agro Chemicals, etc)    | 3039        | 3004          | 2757        | 3039        | 2757        | 2784                   |  |
| 4.3 | Traded Imported Fertilizers (Under NBS)                              | 15990       | 133196        | 37501       | 15990       | 37501       | 28166                  |  |
| 4.4 | Others (Domestic Traded Product, Agro Inputs, Sale Services, etc.)   | 1032        | 1437          | 4018        | 1032        | 4018        | 4277                   |  |
| 4.5 | Un-allocable   | 258893      | 165035        | 447230      | 258893      | 447230      | 435359                 |  |
| 4.6 | Total segment liabilities (sub-total 4)                              | 679889      | 709542        | 930204      | 679889      | 930204      | 865133                 |  |

In accordance with Indian Accounting Standard (Ind AS) 108, Company has classified its segments as (i) Manufactured Fertilizers (Urea, Bentonite Sulphure,Bio fertilizers) (ii) Manufactured Chemicals (Industrial Products, Agro Chemicals, etc) (iii) Traded Imported Fertilizers (Under NBS) and (iv) Others (Domestic Traded Product, Agro Inputs, Sale Services, etc.).

Place : Noida Dated: February 10, 2025

or Identification Purpose

For and on behalf of Board of Directors (Dr. U. Sarava nan Chairman and Managing Director

DIN: 07274628

₹ Lakha

#### NATIONAL FERTILIZERS LIMITED CIN-L74899DL1974GOI007417 (A Government of India Undertaking) Regd. Office: SCOPE Complex, Core-III, 7-Institutional Area, Lodhi Road, New Delhi - 110 003 www.nationalfertilizers.com

EXTRACT FROM THE UNAUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED) FOR THE QUARTER AND NINE MONTHS ENDED 315T DECEMBER 2024

|               |   |             |              | STAN        | DALONE      |             |            |             |               | CONSO       | LIDATED     |             |            |
|---------------|---|-------------|--------------|-------------|-------------|-------------|------------|-------------|---------------|-------------|-------------|-------------|------------|
|               |   |             | Quarter ende | d           | Nine mont   | hs ended    | Year ended |             | Quarter ended |             | Nine mon    | ths ended   | Year ended |
| S No          | Particulars   | 31-12-2024  | 30-09-2024   | 31-12-2023  | 31-12-2024  | 31-12-2023  | 31-03-2024 | 31-12-2024  | 30-09-2024    | 31-12-2023  | 31-12-2024  | 31-12-2023  | 31-03-2024 |
|               |   | (Unaudited) | (Unaudited)  | (Unaudited) | (Unaudited) | (Unaudited) | (Audited)  | (Unaudited) | (Unaudited)   | (Unaudited) | (Unaudited) | (Unaudited) | (Audited)  |
| 1             | Total Income from operations  | 588393      | 440440       | 759828      | 1539797     | 1834923     | 2365975    | 588393      | 440440        | 759828      | 1539797     | 1834923     | 2365975    |
| 2             | Net Profit/ (Loss) from operations before exceptional items<br>and tax  | 4192        | (1380)       | 19023       | (2580)      | (15395)     | 8852       | . 5683      | 891           | 20111       | 4446        | (9457)      | 17383      |
| 3             | Net Profit/ (Loss) before tax after exceptional items   | 4192        | (1380)       | 19023       | (2580)      | (15395)     | 8852       | 5683        | 891           | 20111       | 4446        | (9457)      | 17383      |
| 4             | Net Profit/ (Loss) for the period after tax   | 3090        | (1064)       | 14002       | (2107)      | (11701)     | 6474       | 4581        | 1207          | 15090       | 4919        | (5763)      | 15005      |
| 5             | Total Comprehensive Income for the period (Comprising<br>Profit/ (Loss) and Other Comprehensive Income for the<br>period) | 3194        | (996)        | 14066       | (1865)      | (11507)     | . 6413     | 4685        | 1275          | 15154       | 5161        | (5569)      | 14949      |
| 6 ·           | Equity Share Capital  | 49058       | 49058        | 49058       | 49058       | 49058       | 49058      | 49058       | 49058         | 49058       | 49058       | 49058       | 49058      |
| 7             | Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year                       |             |              | 5           |             |             | 221051     |             |               |             |             | а.<br>1     | 205468     |
| 1.1           | Earning Per Share (of ₹ 10/- each) *  |             |              |             |             | E =         |            |             |               |             |             |             |            |
| 8             | (a) Basic   | 0.63        | (0.22)       | 2.85        | (0.43)      | (2.39)      | 1.32       | 0.93        | 0.25          | 3.08        | 1.00        | (1.17)      | 3.06       |
|               | (b) Diluted   | 0.63        | (0.22)       | 2.85        | (0.43)      | (2.39)      | 1.32       | 0.93        | 0.25          | 3.08        | 1.00        | (1.17)      | 3.06       |
| Not a<br>Rest | nnualised in case of quarterly/nine months figures  |             |              |             | 4           |             |            |             |               |             |             |             |            |

The above is an extract of the detailed format of Quarterly/Yearly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations 2015. The full format of the Quarterly/Yearly Financial Results are available on the Stock Exchanges websites, www.nseindia.com and www.bseindia.com and website of the Company www.nationalfertilizers.com.

For and on behalf of Board of Directors

(Dr. U. Saravanan)

Chairman and Managing Director DIN : 07274628

Place : Noida Dated: February 10, 2025



दूरभाष : 0120 2012294, 2412445, फैक्स : 0120-2412397



## NATIONAL FERTILIZERS LIMITED

(A Govt. Of India Undertaking)

**Corportate Office :** A-11, Sector-24, Noida-201301, Distt. Gautam Budh Nagar ( U.P.) Ph.: 0120-2412294, 2412445, Fax : 0120-2412397

## Other information- Integrated Filing (Financial) -For the quarter and nine months ended 31<sup>st</sup> December 2024

| SI.no | Requirement  | Remarks                                 |
|-------|--|---|
| В.    | Statement of Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement. Etc.   | No Funds Raised Hence Not<br>Applicable |
| C.    | Disclosure of outstanding default on Loans and Debt Securities   | No Default Hence Not<br>Applicable      |
| D.    | Format for Disclosure of Related Party Transactions (applicable only for<br>half- yearly filings)  | Not Applicable                          |
| 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                          |

(J RAMESH) ED (Finance & Accounts)

Place: Noida Date: 10<sup>th</sup> February 2025

**पंजीकृत कार्यालय**ः स्कोप कॉम्पलैक्स, कोर-III, 7, इन्सटीट्यूशनल एरिया लोधी रोड, नई दिल्ली – 110003, दूरभाषः 011-24361252, फैक्सः 011-24361553 **Regd. Office :** Scope Complex, Core-III, 7, Institutional Area, Lodhi Road, New Delhi-110003, Tel.: 011-24361252, Fax: 011-24361553 **CIN :** L74899DLI974GOI007417 **Website :** http://www.nationalfertilizers.com