

THE PHOSPHATE COMPANY LIMITED

Works
47, Ramkrishna Road
Rishra - 712 248
Hooghly (W.B)
Ph.: (033)2672 1448 / 1497
Fax : 91 33 2672 2270
E-mail: phosphaterishra@gmail.com
GSTN : 19AABCT1270F1ZJ



Regd. & Admin Office
14, Netaji Subhas Road
Kolkata-700 001
Ph.: (033) 2230 0771, 4035 1234
E-mail: lakshmiphosphate@gmail.com
Website : www.phosphate.co.in
CIN : L24231WB1949PLC017664
PAN : AABCT1270F

Ref:290A/138

May 18, 2022

To,
BSE Limited
The Corporate Relationship Department
P.J. Towers, 1st Floor,
Dalal Street,
Mumbai – 400 001.

To,
The Secretary,
The Calcutta Stock Exchange Ltd.,
7, Lyons Range,
Kolkata-700001.

Scrip code: 10026031

Scrip Code: 542123

Sub: Regulation 33
Meeting concluded at 7.30 P.M.

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors in its meeting held today, inter alia, considered and approved the Standalone Audited Financial Results and Consolidated Audited Financial Results for the quarter and year ended March 31, 2022.

A copy of the above results along with statements of Assets & Liabilities, Statement of Cash Flow with Auditors' Report are enclosed herewith for your records.

Further pursuant to Regulation 33(3)(d) of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we declare that the Statutory Auditors of the Company M/s S K Agrawal and Co Chartered Accountants LLP have issued Audit Reports with unmodified opinion on the Audited Standalone and the Consolidated Financial Results for the financial year ended 31st March,2022 which have been approved by the Board of Directors of the Company in their meeting held today.

Please take a note of the same.

Thanking you.

Yours faithfully

For The Phosphate Co. Ltd.

Shankar Banerjee

(Shankar Banerjee)

Dy. Secretary & Compliance Officer



Encl.a/a



**S K AGRAWAL AND CO CHARTERED
ACCOUNTANTS LLP**

(FORMERLY S K AGRAWAL AND CO)

CHARTERED ACCOUNTANTS

LLPIN – AAV-2926

FRN- 306033E/E300272

SUITE NOS : 606-608

THE CHAMBERS, OPP. GITANJALI STADIUM

1865, RAJDANGA MAIN ROAD, KASBA

KOLKATA - 700 107

PHONE : 033-4008 9902 / 9903 / 9904 / 9905

Website : www.skagrawal.co.in

EMAIL : Info@skagrawal.co.in

Independent Auditors Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended

To
**Board of Directors of
The Phosphate Company Limited**

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of The Phosphate Company Limited (hereinafter referred to as the ‘the Company’) for the year ended 31st March, 2022 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (‘Listing Regulations’).

In our opinion and to the best of our information and according to the explanations given to us these standalone financial statements:

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
2. give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended 31st March, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (“Act”). Our responsibilities under those Standards are further described in the “Auditor’s Responsibilities for the Audit of the Standalone Financial Results” section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Board of Directors' Responsibilities for the Standalone Financial Results

These Standalone financial results have been prepared based on the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are also responsible for overseeing the financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act. We are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matter

The standalone financial results include the results for the quarter ended 31st March 2022 and 31st March 2021 being the balancing figures between the audited figures in respect of the full financial years and the published/recasted unaudited year to date figures up to the third quarter of the current and previous financial year which were subject to limited review by us.

For **S K AGRAWAL AND CO**
CHARTERED ACCOUNTANTS LLP
Chartered Accountants
Firm Registration No. – 306033E/E300272

Hemant Kumar Lakhota
Hemant Kumar Lakhota
Partner

Membership No 068851

UDIN: *22068851A-JFRB3501*

Place: Kolkata

Date: May 18, 2022





**S K AGRAWAL AND CO CHARTERED
ACCOUNTANTS LLP**

(FORMERLY S K AGRAWAL AND CO)

CHARTERED ACCOUNTANTS

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Independent Auditors Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended

**To
Board of Directors of
The Phosphate Company Limited**

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated financial results of The Phosphate Company Limited (hereinafter referred to as the ‘Holding Company’), its subsidiary (the Holding Company and its subsidiary together referred to as “the Group”) for the year ended 31st March, 2022 attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (‘Listing Regulations’).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of the other auditor on separate audited financial statements of the subsidiaries, these consolidated financial statements:

- i. includes the results of the following entities;
 - a. The Phosphate Company Limited
 - b. Abhinandan Goods Private Limited
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. Give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the group for the year ended 31st March, 2022.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared based on the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the respective Board of Directors of the group are responsible for assessing the ability of the group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors of the companies included in the group intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act. We are also responsible for expressing our opinion on whether the group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results of the entities within the group of which we are the independent auditors to express an opinion on the statement, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the Independent Auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities of which we are the independent auditors, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance of the Holding Company and such other entities of which we are the independent auditors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matters

The Consolidated Financial Results includes the audited Financial Results of one subsidiary, whose Financial Statements/Financial Results/Financial information reflect total assets of Rs.1122.35 lakhs as at 31 March 2022, total revenue of Rs. 1.50 lakhs and Rs. 6.00 lakhs, total net profit/ (loss) after tax of Rs. 0.78 lakhs and Rs. 3.07 lakhs and total comprehensive profit/(loss) of Rs. 0.78 lakhs and Rs. 3.07 lakhs for the quarter and the year ended on that date, as considered in the consolidated financial results, which have been audited by other auditor. These financial statements / financial information have been audited by other auditor whose reports have been furnished to us by the Board of Directors and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the audit report of other auditor and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditor and the financial results/financial information certified by the Board of Directors.

The consolidated financial results include the results for the quarter ended 31st March 2022 and 31st March 2021 being the balancing figures between the audited figures in respect of the full financial years and the published/recasted unaudited year to date figures up to the third quarter of the current and previous financial year which were subject to limited review by us.

For **S K AGRAWAL AND CO**
CHARTERED ACCOUNTANTS LLP
Chartered Accountants
Firm Registration No. – 306033E/E300272

Hemant Kumar Lakhota
Hemant Kumar Lakhota
Partner

Membership No 068851

UDIN: 22068851AJFFST9295



Place: Kolkata

Date: May 18, 2022

THE PHOSPHATE COMPANY LIMITED

Corporate Identity Number: L24231WB1949PLC017664
Registered Office: 14, Netaji Subhas Road, Kolkata-700001

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2022

Amount Rs. in lacs

Consolidated					Particulars	Standalone				
Quarter Ended			Year ended			Quarter Ended			Year Ended	
31-Mar-22	31-Dec-21	31-Mar-21	31-Mar-22	31-Mar-21		31-Mar-22	31-Dec-21	31-Mar-21	31-Mar-22	31-Mar-21
Audited refer note c	Reviewed	Audited refer note c	Audited			Audited refer note c	Reviewed	Audited refer note c	Audited	
3,133.86 8.31	4,080.76 4.14	1,437.01 3.97	11,656.99 17.21	6,121.03 14.14	1. Revenue	3,133.86 8.32	4,080.76 4.13	1,437.01 3.94	11,656.99 17.21	6,121.03 14.11
					(a) Revenue from Operations					
					(b) Other Income					
3,142.17	4,084.90	1,440.98	11,674.20	6,135.17	Total Revenue	3,142.18	4,084.89	1,440.95	11,674.20	6,135.14
					2. Expenses					
2,221.06	2,728.57	865.92	8,204.31	3,179.05	(a) Cost of Material Consumed	2,221.06	2,728.57	865.92	8,204.31	3,179.05
-	4.31	-	4.31	12.67	(b) Purchase of Trading Goods	-	4.31	-	4.31	12.67
168.70	362.43	(71.90)	(130.96)	(48.17)	(c) (Increase)/Decrease in Inventories of Finished Goods / Stock-in-Trade and Work-in-Progress	168.70	362.43	(71.90)	(130.96)	(48.17)
110.18	107.91	99.59	396.32	340.20	(d) Employee benefit expenses	110.18	107.91	99.59	396.32	340.20
468.54	663.51	456.45	2,331.14	1,893.41	(e) Other expenses	469.91	664.99	448.13	2,336.71	1,885.02
2,968.48	3,866.73	1,350.06	10,805.12	5,377.16	Total expenses	2,969.85	3,868.21	1,341.74	10,810.69	5,368.77
173.69	218.17	90.92	869.08	758.01	3. Profit before Interest, Depreciation and Tax (EBIDTA) (1-2)	172.33	216.68	99.21	863.51	766.37
93.22	96.34	56.61	335.50	302.88	4. Finance costs	93.20	96.27	56.60	335.09	302.85
25.64	26.34	25.51	104.67	105.37	5. Depreciation and amortisation expense	25.64	26.35	25.51	104.67	105.37
54.83	95.49	8.80	428.91	349.76	6. Profit/(Loss) before tax	53.49	94.06	17.10	423.75	358.15
10.26	33.63	(16.14)	157.48	60.00	(a) Current Tax	8.93	33.41	(16.14)	155.61	60.00
49.24	-	-	49.24	-	(b) Provision for earlier year	49.24	-	-	49.24	-
-	-	(6.96)	14.71	52.78	(c) MAT Credit adjusted	-	-	(6.96)	14.71	52.78
(14.72)	(3.74)	26.71	(66.79)	(11.66)	(d) Deferred Tax	(15.07)	(4.11)	28.87	(68.13)	(9.48)
44.78	29.89	3.61	154.64	101.12	7. Tax Expenses	43.10	29.30	5.77	151.43	103.30
10.05	65.60	5.19	274.27	248.64	8. Net Profit for the period after Tax	10.39	64.76	11.33	272.32	254.85
(6.33)	-	(12.57)	(6.33)	(12.57)	9. Other Comprehensive Income/(Loss)	(6.33)	-	(12.57)	(6.33)	(12.57)
3.72	65.60	(7.38)	267.94	236.07	10. Total Comprehensive Income for the period (8+9)	4.06	64.76	(1.24)	265.99	242.28
360.75	360.75	360.75	360.75	360.75	11. Paid-up Equity Share Capital (Face Value per share:Rs.10/-)	360.75	360.75	360.75	360.75	360.75
-	-	-	7,456.74	7,184.64	12. Other Equity as per Balance Sheet	-	-	-	7,503.74	7,189.71
					13. Earnings per share (of Rs. 10/- each) (Not annualised):					
	1.82	0.14	7.60	6.89	Basic & Diluted	0.29	1.80	0.31	7.55	7.06
0.58	2.44	1.40	9.06	10.95	Cash	0.58	2.41	1.63	8.97	11.19



THE PHOSPHATE COMPANY LIMITED

Corporate Identity Number: L24231WB1949PLC017664

Registered Office: 14, Netaji Subhas Road, Kolkata-700001

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2022

Notes :

(a) The above financial results of the Company for the quarter and year ended 31st March, 2022 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 17th May 2022 & 18th May 2022. The Statutory Auditors of the Company have carried out audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(b) The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

(c) The figures for the quarter ended 31st March 2022 and 31st March 2021, are the balancing figures between audited figures in respect of full financial year and year to date figures upto the third quarter of respective financial year.

(d) Company's business activity falls within a single primary business segment, viz., "Agro-input". Accordingly segment reporting disclosure is not applicable.

(e) Comparative figures have been rearranged / regrouped wherever necessary.



Place: Kolkata
Dated: 18-05-2022

**For and on behalf of the Board of Directors
The Phosphate Company Limited**

(Suresh Kumar Bangur)
Executive Director
(DIN:00040862)

THE PHOSPHATE COMPANY LIMITED
Corporate Identity Number: L24231WB1949PLC017664
Registered Office: 14, Netaji Subhas Road, Kolkata-700001

Statement of Assets and Liabilities

Consolidated		Particulars	(Amount Rs in Lacs)	
			Standalone	
As at			As at	
31-03-2022	31-03-2021		31-03-2022	31-03-2021
Audited			Audited	
Assets				
I. Non-current assets				
7,094.57	7,973.91	a) Property, plant and equipment	7,094.56	7,158.89
-	286.36	b) Capital work-in-progress	-	7.58
1,093.78	-	c) Investment Properties	-	-
0.26	0.26	d) Financial assets	-	-
45.90	45.85	i) Investments	1,024.32	1,024.32
44.85	-	ii) Other Financial Assets	45.90	45.85
-	-	e) Deferred Tax Asset (net)	42.51	-
8,279.36	8,306.38		8,207.29	8,236.64
II. Current assets				
1,283.50	1,164.98	a) Inventories	1,283.50	1,164.98
225.03	26.17	b) Financial assets	-	-
165.03	732.45	i) Investments	225.03	26.17
5.56	6.16	ii) Trade receivables	139.56	706.98
201.03	77.22	iii) Cash and cash equivalents	4.81	4.06
0.23	0.11	iv) Other bank balances	201.03	74.19
24.74	22.57	v) Loans	100.23	100.11
1,003.30	494.06	vi) Other financial assets	24.74	22.57
-	-	c) Other current assets	1,003.30	494.06
2,908.42	2,523.72		2,982.20	2,593.12
11,187.78	10,830.10		11,189.49	10,829.76
Total Assets				
Equity and Liabilities				
Equity				
360.75	360.75	a) Equity share capital	360.75	360.75
7,452.58	7,184.64	b) Other equity	7,455.69	7,189.71
7,813.33	7,545.39		7,816.44	7,550.46
Liabilities				
Non-current liabilities				
1,072.97	360.74	a) Financial liabilities	-	-
109.90	109.85	i) Borrowings	1,072.97	360.74
44.83	37.42	ii) Other financial liabilities	109.90	109.85
-	7.23	b) Provisions	44.83	37.42
-	-	c) Deferred Tax Liabilities (net)	-	10.91
1,227.70	515.24		1,227.70	518.92
Current liabilities				
400.28	1,221.18	a) Financial liabilities	-	-
991.30	940.43	i) Borrowings	400.28	1,212.17
29.30	13.87	ii) Trade payables	991.30	940.44
602.63	494.82	iii) Other financial liabilities	29.30	13.88
39.22	35.75	b) Other current liabilities	602.49	494.73
84.02	63.42	c) Provisions	39.22	35.75
-	-	d) Current tax liabilities (Net)	82.76	63.41
2,146.75	2,769.47		2,145.35	2,760.38
11,187.78	10,830.10	Total Equity and liabilities	11,189.49	10,829.76

Statement of Cash Flow

Consolidated		Particulars	(Amount Rs in Lacs)	
			Standalone	
Year ended			Year ended	
31-03-2022	31-03-2021		31-03-2022	31-03-2021
Audited			Audited	
428.91		A. Cash Flow from Operating Activities	423.75	358.15
349.76		Net Profit before Tax		
(12.93)	(7.54)	Add: Adjustments for Non Cash & Non Operating Items	(12.93)	(7.51)
261.99	253.42	Interest Received	261.60	253.42
104.67	105.37	Interest Paid	104.67	105.37
0.00	61.23	Depreciation of Property plant & Equipment	0.00	61.23
(3.79)	(3.21)	Freight Subsidy Claim written off	(3.79)	(3.21)
0.13	0.58	Profit on Redemption of Mutual Fund	0.13	0.58
(0.54)	(3.92)	(Gain)/loss on Measuring investments at Fair Value through P/L A/c	(0.54)	(3.92)
778.44	755.69	Profit on Sale of property, plant and equipment	772.89	764.11
Operating Profit before Working Capital Changes		Add: Increase /Decrease in Working Capital	174.04	21.09
174.11	19.17	Increase/(Decrease) in Current Liabilities	(636.14)	(52.26)
(633.11)	(55.30)	(Increase)/Decrease in Non-Current/Current Financial and other Assets	7.41	6.62
7.41	6.61	Increase/(Decrease) in Non-Current/Current Financial and other Liabilities	(2.86)	(16.69)
(2.86)	(16.69)	Increase/ (Decrease) in Provision	(118.52)	(7.73)
(118.52)	(7.74)	(Increase)/Decrease in Inventories	565.13	535.15
565.13	535.16	(Increase)/ Decrease Trade & Other Receivables	761.95	1250.29
770.60	1236.90	Cash generated from Operation	(185.51)	(29.51)
(186.11)	(29.50)	Direct Tax Paid/(Refunds)	576.44	1220.78
584.49	1207.40	Net Cash flow from/ (used in) operating Activities	B. Cash Flow from Investing Activities	
(33.06)	(47.08)	Purchase of Fixed assets/CWIP	(33.06)	(11.93)
0.86	13.19	Proceeds from Sale of Fixed Assets	0.86	13.19
12.93	7.54	Interest Received	12.93	7.51
1999.06	787.99	Proceeds from Sale of Investments	1999.06	787.99
(2194.26)	(785.96)	Purchase of Investments	(2194.26)	(1785.97)
0.00	0.00	Refund of Loan Given to Subsidiary	0.00	319.35
(214.47)	(24.32)	Net Cash used in Investing Activities	(214.47)	(669.86)
C. Cash Flow from Financing Activities		712.27	(1083.95)	
712.27	(1083.95)	Repayment of/Proceeds from Long term Borrowings Net	712.27	(1083.95)
(820.90)	75.50	Repayment of/Proceeds from Short term Borrowings Net	(811.89)	706.65
(261.99)	(253.42)	Interest Paid	(261.60)	(253.42)
(370.62)	(1261.87)	Net Cash used in Financing Activities	(361.22)	(630.72)
(0.60)	(78.79)	Net Changes in Cash & Cash Equivalents (A+B+C)	0.75	(79.80)
6.16	84.95	Cash & Cash Equivalents-Opening Balance	4.06	83.86
5.56	6.16	Cash & Cash Equivalents-Closing Balance	4.81	4.06

For and on behalf of the Board of Directors
The Phosphate Company Limited

(Suresh Kumar Bahugur)
Executive Director
(DIN:00040862)

Place : Kolkata
Dated : 18-05-2022

