!! Jai Maa Sharda !!

Agro Phos

# AGRO PHOS INDIA LIMITED

Date: 06th November, 2026

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

Dear Sir/Madam,

**NSE Symbol: AGROPHOS**

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

We wish to inform you that the Board of Directors of the Company at its meeting held today, on Friday, 06th November, 2026, at registered office of the Company, which commenced at 11:30 AM and concluded at 12:45 PM has inter-alia, considered and approved the following:

a) The Unaudited Financial Results and Limited Review Report thereon for the quarter & Half Year ended 30th September, 2026 as per Regulation 33 of the SEBI (LODR) Regulations and other applicable provisions, if any. Enclosed Herewith

b) Other Business matters as placed before the Board.

Please take the same on your records.

Thanking you,

Yours Faithfully

**For AGRO PHOS (INDIA) LIMITED**

REENA SALUJA
Digitally signed by REENA SALUJA
Date: 2026.11.06 13:03:41 +05'30'

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

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

CIN No. : L24123MP2002PLC015285

Ashok Khasgiwala & Co. LLP
Chartered Accountants

INDIA

702 Shekhar Central, Palasia Square,
A.B. Road, Indore – 452001, M.P
Ph. (o): +91 731 4069301, 9329439301
E – ashokkhasgiwala@yahoo.com

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

**To,**
**The Board of Directors**
**Agro Phos India Limited**

We have reviewed the accompanying statement of Unaudited Financial Results of **Agro Phos India Limited** ("the Company") for the quarter ended 30th September 2026 and year to date for the period from 1st April, 2026 to 30th September 2026 ("the statement"), being submitted by the Company pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

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

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

ASHOK KHASGIWALA & CO LLP INDORE

**CA Ashok Khasgiwala**
**( Partner)**
M.No. 070288

Place: Indore
Date : 06.11.2026
UDIN : 26070288ESLMRZ2475

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Agro Phos

# AGRO PHOS INDIA LIMITED

**AGRO PHOS INDIA LIMITED**

**( CIN: L24123MP2002PLC015285 )**

**STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026**

Rs. In Lakhs

| | PARTICULARS | QUARTER ENDED | | | HALF YEAR ENDED | HALF YEAR ENDED | YEAR ENDED |
|---|---|---|---|---|---|---|---|
| | | 30.09.2026 | 30.06.2026 | 30.09.2025 | 30.09.2026 | 30.09.2025 | 31.03.2026 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | **Income** | | | | | | |
| I | Revenue from operations | 3,503.29 | 2891.59 | 4,007.72 | 6,394.88 | 7,987.95 | 14,795.14 |
| II. | Other Income | 6.16 | 3.53 | (2.13) | 9.69 | 7.20 | 98.06 |
| III. | **Total Income ( I + II )** | **3,509.45** | **2895.12** | **4,005.58** | **6,404.57** | **7,995.15** | **14,893.19** |
| IV. | **Expenses** | | | | | | |
| | (a) Cost of Materials Consumed | 2,479.96 | 1813.70 | 2,021.34 | 4,293.66 | 3,349.21 | 7,284.98 |
| | (b) Purchases of Stock in Trade | 2.50 | 3.47 | - | 5.97 | - | 524.40 |
| | (c ) Changes in Inventories of finished goods , work in progress and stock in trade | (161.92) | 86.79 | 558.66 | (75.12) | 1,707.77 | 2,057.32 |
| | (d) Employee benefits expenses | 123.54 | 110.61 | 99.57 | 234.15 | 203.70 | 400.69 |
| | (e) Finance Cost | 87.64 | 92.22 | 90.45 | 179.86 | 204.21 | 395.47 |
| | (f) Depreciation, amortisation and Impairment Expense | 48.36 | 48.02 | 49.56 | 96.38 | 98.48 | 195.75 |
| | (g) Other Expenses | 714.19 | 560.60 | 948.38 | 1,274.80 | 1,554.62 | 2,880.63 |
| | **Total Expenses (IV )** | **3,294.28** | **2,715.42** | **3,767.96** | **6,009.69** | **7,117.99** | **13,739.25** |
| V | **Profit /(loss ) before exceptional items and tax ( III - IV )** | 215.17 | 179.71 | 237.62 | 394.88 | 877.17 | 1,153.94 |
| VI | **Exceptional Items (Refer note 5)** | - | - | - | - | | 24.44 |
| VII | **Profit /(loss) before tax (V + VI )** | **215.17** | **179.71** | **237.62** | **394.88** | **877.17** | **1,178.38** |
| VIII | **Tax Expenses** | | | | | | |
| | Current Tax | 42.83 | 54.50 | 64.93 | 97.33 | 217.62 | 323.89 |
| | Deferred Tax | (4.35) | -6.57 | (28.68) | (10.93) | 28.72 | 36.29 |
| | | - | 0.00 | - | | | - |
| IX | **Profit /(loss) for the period (VII-VIII)** | **176.69** | **131.78** | **201.38** | **308.47** | **630.83** | **818.20** |
| X | **Other Comprehensive Income** | | | | | | |
| | (a) Items that will not be reclassified to profit or loss | 2.52 | 9.86 | 9.42 | 12.38 | 10.14 | 19.21 |
| | Tax Relating to above items | (0.63) | (2.48) | (2.35) | (3.12) | (2.55) | (4.84) |
| | (b) Items that will be reclassified to profit or loss | - | - | - | | | - |
| | Tax Relating to above items | - | - | - | | | - |
| XI | **Total Comprehensive Income for the period ( IX + X )** | **178.58** | **139.16** | **208.45** | **317.74** | **638.42** | **832.58** |
| XII | Paid up Equity Share Capital ( Face Value of Rs 10 each) | 2,027.41 | 2,027.41 | 2,027.41 | 2,027.41 | 2,027.41 | 2,027.41 |
| XIII | **Earning per equity share of face value of Rs 10 each** | | | | | | |
| | a) Basic (Rs.) | 0.87 | 0.65 | 0.99 | 1.52 | 3.11 | 4.04 |
| | b) Diluted (Rs.) | 0.87 | 0.65 | 0.99 | 1.52 | 3.11 | 4.04 |

**Date:** 06.11.2026
**Place:** Indore

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

**Vishnu Kant Gupta**
**Whole-Time Director**
**(DIN:05233476)**

AGRO PHOS (INDIA) LIMITED
Agro Phos

Regd. Office : M - 87, Trade Centre, 18, South Tukoganj, Indore (M.P.)
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CIN No. : L24123MP2002PLC15285

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# AGRO PHOS INDIA LIMITED

**Notes to the Result:**

| | |
|---|---|
| 1 | The above financial results have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors in their respective meeting held on 06th November, 2026. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors. The Report does not contain anything which would have impact on the results for the quarter ended 31st December, 2025. |
| 2 | Unaudited financial results have been prepared in accordance with the Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. |
| 3 | The Company operates in a single reportable business segment, namely Fertilisers segment, in accordance with the guiding principles prescribed under Ind AS 108 – Operating Segments, notified pursuant to the Companies (Indian Accounting Standards) Rules, 2015. Accordingly, the disclosure requirements under Ind AS 108 are not applicable to the Company. |
| 4 | Figures have been re-grouped, re-arranged or re-classified , wherever considered necessary to make them comparable. |
| 5 | The aforesaid financial Results will be uploaded on the Company's website www.agrophos.com and will also be available on the website of the Stock exchange i.e. www.nseindia.com and for the benefit of shareholders and investors. |

**For and on behalf of the Board of Directors**

**Agro Phos (India) Limited**

**Date:** 06.11.2026

**Place:** Indore

**Vishnu Kant Gupta**
**Whole Time Director**
**(DIN:05233476)**

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# AGRO PHOS INDIA LIMITED

**AGRO PHOS INDIA LIMITED**
**( CIN: L24123MP2002PLC015285 )**
**BALANCE SHEET AS AT 30TH SEPTEMBER, 2026**

| Particulars | | As at Sept 30, 2026 | As at March 31, 2026 |
|---|---|---|---|
| I. | **ASSETS** | | |
| (1) | **Non-current assets** | | |
| | (a) Property, Plant and Equipment | 2,009.80 | 2,111.74 |
| | (b) Right of use asset | 8.19 | 8.97 |
| | (c) Capital work-in-progress | 89.68 | 34.31 |
| | d) Intangible Assets | 0.56 | 0.65 |
| | (e) Financial Assets | - | - |
| | (i) Investments | 522.91 | 522.91 |
| | (ii) Others | 42.49 | 55.16 |
| | (f) Deferred Tax Assets (Net) | | |
| | (g) Other non-current assets | - | 10.11 |
| | **Total Non-current assets** | **2,673.64** | **2,743.86** |
| (2) | **Current assets** | | |
| | (a) Inventories | 4,345.02 | 4,609.15 |
| | (b) Financial Assets | | |
| | (i) Trade receivables | 3,158.75 | 2,617.19 |
| | (ii) Cash and cash equivalents | 6.47 | 11.23 |
| | (iii) Bank balances other than (iii) above | 169.54 | 211.85 |
| | (v) Others | 4,186.84 | 4,057.45 |
| | (d) Other Current Assets | 1,413.08 | 1,134.87 |
| | **Total Current assets** | **13,279.70** | **12,641.74** |
| | **Total Assets** | **15,953.34** | **15,385.60** |
| II. | **EQUITY AND LIABILITIES** | | |
| | **Equity** | | |
| | (a) Equity share capital | 2,027.41 | 2,027.41 |
| | (b) Other Equity | 5,345.25 | 5,027.51 |
| | **Total Equity** | **7,372.66** | **7,054.92** |
| | **LIABILITIES** | | |
| (1) | **Non-Current Liabilities** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 546.96 | 43.80 |
| | (ii) Others | 15.31 | 20.22 |
| | (b) Provisions | 61.36 | 62.08 |
| | (c) Deferred tax liabilities (Net) | 213.31 | 221.12 |
| | **Total Non-Current Liabilities** | **836.94** | **347.21** |
| (2) | **Current liabilities** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 2,921.51 | 2,944.28 |
| | (ii) Trade payables | | |
| | (a) Total outstanding due of Micro and Small Enterprises | 340.49 | 278.07 |
| | (b) Total outstanding due other than (a) above | 3,446.47 | 3,591.97 |
| | (iii) Other financial liabilities | 334.22 | 756.08 |
| | (b) Other current liabilities | 462.96 | 231.63 |
| | (c) Provisions | 4.76 | 2.71 |
| | (d) Current Tax liabilities (net) | 233.31 | 178.72 |
| | **Total Current liabilities** | **7,743.74** | **7,983.46** |
| | **Total Equity and Liabilities** | **15,953.34** | **15,385.60** |

**Date:** 06.11.2026
**Place:** Indore

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

**Vishnu Kant Gupta**
**Whole-Time Director**
**(DIN:05233476)**

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# AGRO PHOS INDIA LIMITED

| AGRO PHOS INDIA LIMITED | | |
|---|---|---|
| ( CIN: L24123MP2002PLC015285 ) | | |
| Cash Flow Statement for the Half Year ended 30th September, 2026 | | |
| | | (Rs. In Lacs) |
| | Half Year Ended 30.09.2026 (Un audited) | Year Ended 31.03.2026 (Audited) |
| **Particulars** | | |
| **A. Cash flow from Operating activities** | | |
| a. Net Profit/ (Loss) before Tax & Exceptional item | **394.88** | **1,153.94** |
| Adjustment for : | | |
| Depreciation & Amortisation | 96.38 | 195.75 |
| Finance Costs | 179.86 | 395.47 |
| Interest Income | (6.71) | (11.77) |
| (Gain) / Loss on disposal of Property, Plant and Equipment | (0.19) | (1.35) |
| Provision /(Reversal of provision) on doubtful debts & advance | - | 0.82 |
| Fair Value of Investments | - | (82.71) |
| IND as adjustment from OCI | 12.38 | 19.21 |
| Unrealised gain / (loss) on Foreign currency exchange rate | - | - |
| **b. Operating profit/(loss) before working capital changes** | **676.60** | **1,669.36** |
| Adjustment for : | | |
| Trade and Other receivables | (845.71) | (830.13) |
| Inventories | 264.13 | 1,125.10 |
| Trade and other payables | (288.94) | (1,316.15) |
| **c. Cash generated from Operations** | **(193.92)** | **648.17** |
| Direct Taxes (paid)/Refund (Net) | (42.74) | (232.60) |
| **Net Cash Flow from Operating activities** | **(236.66)** | **415.57** |
| **B. Cash flow from investing activities** | | |
| Purchase of Property, Plant and Equipment | (46.14) | (69.68) |
| Sale of Property, Plant and Equipments | 7.50 | 3.17 |
| Sale of Investment in associate | - | 76.44 |
| Interest Received | 6.76 | 11.75 |
| Changes in fixed deposits not considered as Cash and Cash Equivalent | 42.39 | (99.98) |
| Intercorporate Loan Recovered /(Given) | (90.91) | - |
| | - | - |
| **Net Cash Flow from Investing activities** | **(80.40)** | **(78.29)** |
| **C. Cash flow from Financing activities** | | |
| Proceeds from Borrowings | 534.01 | 188.20 |
| Repayment of Borrowings | (53.62) | (19.94) |
| Finance Cost Paid | (168.08) | (301.98) |
| Dividend Paid | - | (202.74) |
| **Net Cash flow from Financing activities** | **312.31** | **(336.46)** |
| **D. Net Increase / (Decrease)in Cash and Cash Equivalent** | **(4.76)** | **0.83** |
| Cash and Cash Equivalent at the beginning of the year | 11.23 | 10.40 |
| Cash and Cash Equivalent at the end of the year | 6.47 | 11.23 |
| | **(4.76)** | **0.83** |
| **Cash and Cash Equivalent Comprises :** | | |
| Balances with Banks | 3.16 | 7.30 |
| Cash on hand | 3.31 | 3.93 |

**Date:** 06.11.2026
**Place:** Indore

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

**Vishnu Kant Gupta**
**Whole Time Director**
**(DIN:05233476)**

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