



INDIAN PHOSPHATE LIMITED

SECTION XI: FINANCIAL INFORMATION WITH RESPECT TO GROUP COMPANIES/ENTITIES

The definition of “Group Companies” pursuant to the SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2018, to include companies (Other than promotor (s) and Subsidiary/subsidiaries) with which there were related party transaction, during the period for which financial information is disclosed, as covered under the applicable accounting standard and also other companies as are considered material by the board.

Pursuant to a Board resolution dated February 13, 2024 our Board has identified companies with which there were related party transaction, during the period for which financial information is disclosed to identify other companies which are considered material to be identified as group companies, pursuant to which the following entities are identified as group companies of our Company:

1. Indian Surfactants Limited
2. Elysian Hotel Private Limited

Except as stated above, there are no companies falling under definition of SEBI (Issue of capital and Disclosure Requirements) Regulations, 2018 which are to be identified as group companies.

As per sub clause A of Clause 13 of Schedule VI of SEBI (ICDR) Regulation, 2018, we are providing the financial information of our group companies.

1. Indian Surfactants Limited (ISL)

Financial Performance

The brief financial details of Indian Surfactants Limited (ISL) derived from its audited financial statement for fiscals 2023, 2022 and 2021 are set forth below.

(Rs in lakhs Except per share)

| Particular | For the financial Year ended on | | |
|---|---------------------------------|----------------|----------------|
| | March 31, 2023 | March 31, 2022 | March 31, 2021 |
| Equity Share Capital | 5.00 | 5.00 | 5.00 |
| Other Equity | - | - | - |
| Net Worth | (0.07) | 0.20 | 0.50 |
| Total Revenue (including other income) | - | - | - |
| Profit/ (Loss) after tax | (0.27) | (0.30) | (0.56) |
| Earnings per share (face value of Rs 10/- each) | (0.54) | (0.61) | (1.14) |
| Diluted Earnings per share (face value of Rs 10/- each) | (0.54) | (0.61) | (1.14) |
| Net asset value per share (Rs) | (0.14) | 0.41 | 1.01 |

Regd. Office : Plot no. 638, Sector-11, Udaipur 313001 Rajasthan, India

Factory : Plot 5056, Village Umarda, Distt. Udaipur -313015 (Rajasthan)

E-mail : accounts@indianphosphate.com, iphil@indianphosphate.com, **Website:** www.indianphosphate.com,

CIN : U24142RJ1998PLC015271, **Contact:** +91 8003642968



INDIAN PHOSPHATE LIMITED

2. Elysian Hotel Private Limited

Financial Performance

The brief financial details of Elysian Hotel Private Limited derived from its audited financial statement for fiscals 2023 and 2022 are set forth below.

(Rs in lakhs Except per share)

| Particular | For the financial Year ended on | |
|---|---------------------------------|----------------|
| | March 31 2023 | March 31, 2022 |
| Equity Share Capital | 1.00 | 1.00 |
| Other Equity | - | - |
| Net Worth | (11.41) | 0.39 |
| Total Revenue (including other income) | - | - |
| Profit/ (Loss) after tax | (11.80) | (0.61) |
| Earnings per share (face value of Rs 10/- each) | (117.95) | (6.12) |
| Diluted Earnings per share (face value of Rs 10/- each) | (117.95) | (6.12) |
| Net asset value per share (Rs) | (114.07) | 3.88 |

For and on Behalf of the Board of Directors
For Indian Phosphate Limited

Ravindra Singh
Managing Director
DIN : 01373396

Regd. Office : Plot no. 638, Sector-11, Udaipur 313001 Rajasthan, India

Factory : Plot 5056, Village Umarda, Distt. Udaipur -313015 (Rajasthan)

E-mail : accounts@indianphosphate.com, iphl@indianphosphate.com, Website: www.indianphosphate.com,

CIN : U24142RJ1998PLC015271 , Contact: +91 8003642968