

ASHOK KANTHER & ASSOCIATES

CHARTERED ACCOUNTANTS

90, Indra Market, Bhilwara - 311001 (Raj.) Ph. : 01482-227154 (M) 94142-87289

Date :

Ref. No. /

Independent Auditor's Review Report on Unaudited Quarterly & Nine Month Ended 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 Director of Krishana Phoschem Limited

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Krishana Phoschem Limited ('the Company') for the quarter & nine month ended 31st December 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The 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 accounting principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the accounting principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations 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 M/s Ashok Kanther & Associates
Chartered Accountants

Firm Registration No: 050014C



(Ashok Kanther)
Partner

Membership No. 043571

Place: Bhilwara
Date: 15.01.2025

UDIN - 25043571BMMHWc4586

KRISHANA PHOSCHEM LIMITED

Wing A/2, 1st Floor, Ostwal Heights, Urban Forest, Atun, Bhilwara (Raj.) INDIA



Website: www.krishnaphoschem.com Email: secretarial@krishnaphoschem.com; CIN: L24124RJ2004PLC019288

Statement of Unaudited Financial Results for Quarter and Nine Month Ended 31st December 2024

(Rs in Lakhs)

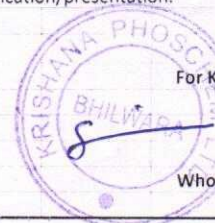
| Particulars | Quarter Ended | | | Nine Month Ended | | Year Ended |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | 31.03.2024 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| Income from Operations | | | | | | |
| I Revenue from Operations | 30,403.37 | 30,056.39 | 23,023.70 | 88,535.64 | 66,049.66 | 92,389.77 |
| II Other Income | 153.67 | 238.00 | 26.77 | 477.28 | 35.66 | 94.54 |
| III Total Income (I+II) | 30,557.04 | 30,294.39 | 23,050.47 | 89,012.92 | 66,085.32 | 92,484.31 |
| IV Expenses | | | | | | |
| a Cost of Materials consumed | 23,857.34 | 13,608.00 | 18,201.11 | 55,167.27 | 40,432.67 | 58,304.77 |
| b Purchase of stock-in-trade | 563.33 | 3,202.60 | - | 4,479.39 | 8,611.53 | 8,612.93 |
| c Changes in Inventories of Finished Goods, work in progress and stock in trade | (4,027.02) | 4,028.30 | (1,239.62) | 316.50 | (3,817.36) | (5,317.14) |
| d Employee benefits expense | 775.22 | 562.13 | 495.99 | 1,932.83 | 1,732.75 | 1,745.00 |
| e Depreciation and amortization Expense | 775.23 | 796.13 | 888.21 | 2,360.22 | 2,569.98 | 3,415.95 |
| f Finance Cost | 925.98 | 990.79 | 870.70 | 3,132.73 | 2,560.11 | 3,676.18 |
| g Other Expenses | 4,805.78 | 4,627.18 | 3,207.41 | 13,995.23 | 8,761.20 | 16,139.69 |
| Total Expenses | 27,675.86 | 27,815.13 | 22,423.80 | 81,384.17 | 60,850.88 | 86,577.38 |
| V Profit / (Loss) from before Exceptional items and taxes (III-IV) | 2,881.18 | 2,479.26 | 626.67 | 7,628.75 | 5,234.44 | 5,906.93 |
| VI Exceptional Items | | | | | | |
| VII Profit / (Loss) before exceptional items and Tax (V+VI) | 2,881.18 | 2,479.26 | 626.67 | 7,628.75 | 5,234.44 | 5,906.93 |
| VIII Tax Expense | | | | | | |
| a Current Tax | 504.67 | 438.04 | 115.02 | 1,343.09 | 930.01 | 1,051.61 |
| b Deferred Tax (including MAT credit adjustments) | 325.78 | 366.77 | 141.32 | 919.40 | 815.88 | 811.03 |
| c Previous year's Tax | (2.07) | - | - | (2.07) | - | - |
| IX Profit / (Loss) for the period from continuing operation (VII-VIII) | 2,052.80 | 1,674.45 | 370.33 | 5,368.33 | 3,488.55 | 4,044.29 |
| X Profit / (Loss) from discontinuing operation | - | - | - | - | - | - |
| XI Tax Expenses of discontinuing Operation | - | - | - | - | - | - |
| XII Profit / (Loss) from discontinuing operation(after tax)(X-XI) | - | - | - | - | - | - |
| XIII Profit / (Loss) for the period (IX-X) | 2,052.80 | 1,674.45 | 370.33 | 5,368.33 | 3,488.55 | 4,044.29 |
| XIV Other Comprehensive Income | | | | | | |
| (I) Items that will not be reclassified to profit or loss | - | - | - | - | - | (16.69) |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | 4.86 |
| 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 | - | - | - | - | - | - |
| XV Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other comprehensive Income for the period) | 2,052.80 | 1,674.45 | 370.33 | 5,368.33 | 3,488.55 | 4,032.46 |
| XVI Paid up equity share capital | 6,182.76 | 6,182.76 | 6,182.76 | 6,182.76 | 6,182.76 | 6,182.76 |
| (Face Value of Rs 10/- per equity share) | | | | | | |
| XVII Other Equity (Reserves) | | | | | | 23,876.31 |
| XVIII Earning Per Share (Face Value of Rs 10/- each) (not annualized) | | | | | | |
| a) Basic (Rs.) (Restated) | 3.32 | 2.71 | 0.60 | 8.68 | 5.64 | 6.54 |
| b) Diluted (Rs.) (Restated) | 3.32 | 2.71 | 0.60 | 8.68 | 5.64 | 6.54 |

Notes :-

- The above Unaudited Financial Results of the Company for the Quarter & Nine month ended 31st December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 15th January 2025.
- These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, as specified in section 133 of the Companies Act, 2013.
- The figures for the Quarter ended 31st December 2024 are the balancing figures between unaudited figures of the Nine Month ended 31st December 2024 and Half Year ended on 30th Sept 2024. which were subjected to limited review.
- Based on the management approach as defined in Ind AS 108 - Operating Segment, the Chief Operating Decision Maker (CODM) evaluates the company's performance and allocate resources based on an analysis of various performance indicators of business segment/s in which the company operates. The company is primarily engaged in the business of Fertilizer manufacturing and other products are backward integration therefore management and CODM recognize Fertilizer segment as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly not provided.
- The company has long term credit rating CRISIL "A/Stable" (Assigned) as issued/affirmed by CRISIL.
- The company has issued and allotted 3,09,13,800 fully paid up Bonus Equity Shares of Rs. 10/- each on 25th October 2023 in the ratio of 1:1 (i.e. 1 bonus equity share for every 1 existing equity share of the company) to the shareholders. Accordingly EPS & Diluted EPS has been restated for all comparative periods presented as per IND AS - 33.
- The company does not has any subsidiary/ Associate/Joint venture company (ies),as on 31st December 2024 hence, consolidated financial statements is not applicable to company.
- For the F.Y. 2024-25 The Company is liable for MAT Tax liability u/s 115 JB so we made Current Tax Provision for the quarter & Nine month ended 31st December, 2024 on the similar basis.
- Previous period figures have been regrouped/reclassified, wherever necessary, to confirm with the current period classification/presentation.

Date:- 15th January, 2025

Place:- Bhilwara

By order of the Board
For Krishana Phoschem Ltd.(Sunil Kothari)
Whole Time Director & CFO
DIN : 02056569

Disclosure format for disclosing outstanding default on loans and debt securities under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter and nine months ended 31.12.2024.

| | | Rs. In Lakhs |
|--|---|-------------------------|
| S.No. | Particular | Amount As on 31.12.2024 |
| 1 | Loans / revolving facilities like cash credit from banks / financial institutions | |
| A | Total amount outstanding as on date | 31,838.85 |
| B | Of the total amount outstanding, amount of default as on date | 0 |
| 2 | Unlisted debt securities i.e. NCDs and NCRPS | |
| A | Total amount outstanding as on date | 0 |
| B | Of the total amount outstanding, amount of default as on date | 0 |
| 3 | Total financial indebtedness of the listed entity including short-term and long-term debt | 31838.85 |
| Total financial indebtedness of the listed entity | | |
| S.No. | Particular | Amount As on 31.12.2024 |
| 1 | Borrowing from banks / financial institutions | 31,838.85 |
| 2 | Borrowing other than banks & financial institutions | - |
| | Total | 31,838.85 |
| B. | STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable. | |

