

To,

National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai - 400 051

Dear Sir / Madam,

Symbol: KRISHANA

Sub: Submission of Unaudited Financial Results for quarter ended on 30th June 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["SEBI Listing Regulations"]

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), Board of Directors at their meeting held today Monday, July 29, 2024 (commence at 12.30 p.m. and concluded at 01.35 p.m.) have approved the unaudited financial results along with the auditor report of the Company for the quarter ended June 30, 2024.

Accordingly, we are attaching herewith the following: -

1. Unaudited financial results for the quarter ended June 30, 2024.
2. The limited review report of the Company from the Auditor of the company on unaudited financial results for the for the quarter ended June 30, 2024.

Kindly take on record of the above.

Thanking you,

Yours faithfully,

For Krishana Phoschem Ltd.

(Ankit Mundra)
Company Secretary
A-67949

Date: 29.07.2024

Place: Bhilwara

ASHOK KANTHER & ASSOCIATES

CHARTERED ACCOUNTANTS

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

Ref. No. /

Date :

Independent Auditor's Review Report on Unaudited Quarterly 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 ended 30th June 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: 29th July, 2024

VDIN - 2403571BKJSQ
8663

Particulars	Quarter Ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
Income from Operations	28,075.88	26,340.11	16,536.26	92,389.77
I Revenue from Operations	85.61	58.88	96.09	94.54
II Other Income	28,161.49	26,398.99	16,632.35	92,484.31
III Total Income (I+II)				
Expenses	17,701.93	17,872.10	11,636.76	58,304.77
a Cost of Materials consumed	713.46	1.40	3,280.55	8,612.93
b Purchase of stock-in-trade	315.22	(1,499.78)	(4,651.80)	(5,317.14)
c Changes in Inventories of Finished Goods, work in progress and stock in trade	595.48	448.49	512.50	1,745.00
d Employee benefits expense	788.86	845.97	840.12	3,415.95
e Depreciation and amortisation Expense	1,215.96	1,116.07	719.61	3,676.18
f Finance Cost	4,562.27	6,942.25	2,517.62	16,139.69
g Other Expenses	25,893.18	25,726.50	14,855.36	86,577.38
Total Expenses	2,268.31	672.49	1,776.99	5,906.93
V Profit / (Loss) from before Exceptional items and taxes (III-IV)				
VI Exceptional Items	2,268.31	672.49	1,776.99	5,906.93
VII Profit / (Loss) before exceptional items and Tax (V+VI)				
VIII Tax Expense	400.38	121.60	315.10	1,051.61
a Current Tax	226.85	(8.59)	273.78	811.03
b Deferred Tax (including MAT credit adjustments)	-	-	-	-
c Previous year's Tax	1,641.08	559.48	1,188.11	4,044.29
IX Profit / (Loss) for the period from continuing operation (VII-VIII)				
X Profit / (Loss) from discontinuing operation	-	-	-	-
XI Tax Expenses of discontinuing Operation	-	-	-	-
XII Profit / (Loss) from discontinuing operation(after tax)(X-XI)	1,641.08	559.48	1,188.11	4,044.29
XIII Profit / (Loss) for the period (IX-X)				
XIV Other Comprehensive Income		(16.69)	-	(16.69)
(i) Items that will not be reclassified to profit or loss	-	4.86	-	4.86
(ii) Income tax relating to items that will not 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)	1,641.08	547.65	1,188.11	4,032.46
XVI Paid up equity share capital (Face Value of Rs 10/- per equity share)	6,182.76	6,182.76	3,091.38	6,182.76
XVII Other Equity (Reserves)				23,876.31
XVIII Earning Per Share (Face Value of Rs 10/- each) (not annualised)	2.65	0.90	1.92	6.54
a) Basic (Rs.) (Restated)	2.65	0.90	1.92	6.54
b) Diluted (Rs.) (Restated)				

Notes :-

- The above Unaudited Financial Results of the Company for the quarter ended 30th June, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 29th July 2024. The same have been subjected to limited review by the Statutory Auditors.
- 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 of the Quarter ended 31st March 2024 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the Third Quarter of the respective financial year.
- 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.
- Previous period figures have been regrouped/reclassified, wherever necessary, to confirm with the current period classification/presentation.

Date:- 29th July, 2024
 Place:- Bhilwara



By order of the Board
 For Krishana Phoschem Ltd.
 (MAHENDRA KUMAR OSTWAL)
 Chairman & Director
 DIN : 00412163