

Date: 13.10.2025

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: Outcome of the Board Meeting.

Ref: Intimation under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

We wish to inform you that the Board of Directors of the Company at its meeting held on Monday, 13th October, 2025, which commenced at 11:00 a.m. and concluded at 11:25 a.m. inter- alia, approved the following:

- (a) Board of directors considered and approved the minutes of the last meeting of the Board of directors and committee.
- (b) Board of directors considered and approved the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2025, duly reviewed by audit committee along with the Limited Review Report thereon furnished by the Statutory Auditors of the Company, as per Regulation 33 of the Listing Regulations. The copies of the Un-Audited Financial Results for the quarter and half year ended 30th September, 2025 along with the Limited Review report thereon are attached.

Kindly take note of the above.

Thanking you,

Yours faithfully,

For Krishana Phoschem Ltd

ANIL

SHARMA

Digitally signed by ANIL
SHARMA
Date: 2025.10.13
11:30:04 +05'30'

Anil Sharma

(Company Secretary)

ASHOK KANTHER & ASSOCIATES

CHARTERED ACCOUNTANTS

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

Ref. No./

Date :

Independent Auditor's Review Report on Unaudited Quarterly & Half Yearly 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 & half year ended 30th September 2025, 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: 13.10.2025

UDIN=25043571BMMIAZ3010

KRISHANA PHOSCHEM LIMITED

Regd. Off. - Wing A/2, 1st Floor, Ostwal Heights, Urban Forest, Atun, Bhilwara-311802 (Raj.) INDIA

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



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER 2025

Particulars	Quarter Ended			Half Year Ended		(₹ in Lakhs, except as stated)
						Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited			Unaudited		Audited
Income from Operations						
I Revenue from Operations	60,786.41	39,553.59	30,056.39	1,00,340.00	58,132.27	1,35,823.89
II Other Income	340.22	281.03	238.00	621.25	323.61	992.70
III Total Income (I+II)	61,126.63	39,834.62	30,294.39	1,00,961.25	58,455.88	1,36,816.59
IV Expenses						
a Cost of Materials consumed	25,793.11	24,218.25	13,608.00	50,011.36	31,309.93	78,620.56
b Purchase of stock-in-trade	13,584.37	1,727.75	3,202.60	15,312.12	3,916.06	11,025.34
c Changes in inventories of finished goods and Work-in-Progress	4,394.48	(1,151.55)	4,028.30	3,242.93	4,343.52	1,259.22
d Employee benefits expense	921.14	821.22	562.13	1,742.36	1,157.61	2,771.25
e Depreciation and amortization Expense	913.09	764.47	796.13	1,677.56	1,584.99	3,117.84
f Finance Cost	685.27	945.53	990.79	1,630.80	2,206.75	3,945.20
g Other Expenses	8,775.78	7,382.78	4,627.18	16,158.56	9,189.45	23,750.60
Total Expenses	55,067.24	34,708.45	27,815.13	89,775.69	53,708.31	1,24,490.01
V Profit / (Loss) from before Exceptional items and taxes (III-IV)	6,059.39	5,126.17	2,479.26	11,185.56	4,747.57	12,326.58
VI Exceptional Items						
VII Profit / (Loss) before exceptional items and Tax (V+VI)	6,059.39	5,126.17	2,479.26	11,185.56	4,747.57	12,326.58
VIII Tax Expense						
a Current Tax	1,065.84	896.14	438.04	1,961.98	838.42	2,161.08
b Deferred Tax (including MAT credit adjustments)	1,676.96	1,172.00	366.77	2,848.96	593.62	1,513.62
c Previous year's Tax	-	-	-	-	-	(2.07)
IX Profit / (Loss) for the period from continuing operation (VII-VIII)	3,316.59	3,058.03	1,674.45	6,374.62	3,315.53	8,653.95
X Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(33.16)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	9.66
XI Total Comprehensive Income for the period (IX+X) Comprising Profit (Loss) and Other comprehensive Income for the period	3,316.59	3,058.03	1,674.45	6,374.62	3,315.53	8,630.45
XII Paid up equity share capital (Face Value of Rs 10/- per equity share)	6,182.76	6,182.76	6,182.76	6,182.76	6,182.76	6,182.76
XIII Other Equity (Reserves)				38,263.09	26,882.70	32,197.62
XIV Earning Per Share (Face Value of Rs 10/- each) (not annualized)						
a Basic (Rs.)	5.36	4.95	2.71	10.31	5.36	14.00
b Diluted (Rs.)	5.36	4.95	2.71	10.31	5.36	14.00

Notes :-

- The above Unaudited Financial Results of the Company for the quarter & Half year ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th October 2025. 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 For the Quarter ended 30th September 2025 are the balancing figures between unaudited figures of the Half Year ended 30th September 2025 and Quarter ended on 30th June 2025 Which were subjected to limited review.
- Based on the management approach as defined in Ind AS 108 - Operating Segment, the Managing Director and Chief Financial Officer of the company 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 recognize Fertilizer segment as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly not provided.
- During the financial year 2023-24, the Company's total turnover exceeded ₹400 crores. Accordingly, in line with the provisions of the Income-tax Act, 1961, the Company will be subject to the normal corporate tax rate of 30%, plus applicable surcharge and cess, effective from the F.Y. 2025-26 (A.Y. 2026-27). In view of this change in the applicable tax rate, the Company has reassessed its deferred tax liabilities as at Sept. 30, 2025, in accordance with the requirements of Ind AS 12 - Income Taxes. As a result, the tax expense for the current quarter has been increased to reflect the revised tax rate.
- The company has long term credit rating ICRA "A+/Stable by ICRA & CRISIL "A/Stable,(reaffirmed) by CRISIL.
- The company does not have any subsidiary/ Associate/Joint venture company (is), as on 30th September 2025 hence, consolidated financial statements is not applicable to company.
- Previous period figures have been regrouped/reclassified, wherever necessary, to confirm with the current period classification/presentation.
- The earning per share (EPS) are not annualized.
- The above Results are available on the websites of the Stock Exchange www.nseindia.com and Company's websites www.krishnaphoschem.com.

Place:- Bhilwara

Date:- 13th October, 2025By order of the Board
For Krishana Phoschem Ltd.(Sunil Kothari)
Whole Time Director & CFO
DIN : 02056569

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2025

(Rs in Lakhs)

	Particulars	As at 30th September 2025	As at 31st March 2025
		Unaudited	Audited
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	25,570.09	27,025.74
	(b) Right-of-Use Asset	2,402.07	2,459.72
	(c) Capital Work-in-Progress	8,929.33	7,763.11
	(d) Financial Assets		
	(e) Other Financial Assets	4,727.82	3,101.37
	(f) Other Non-Current Assets	93.51	93.51
	Total Non-Current assets	41,722.82	40,443.45
2	Current assets		
	(a) Inventories	25,726.48	14,890.22
	(b) Financial Assets		
	(i) Trade Receivables	42,386.87	37,843.61
	(ii) Cash and Cash equivalents	3.40	1,203.40
	(iii) Bank balance other than (ii) above	2,437.61	1,580.54
	(iv) Loans	632.72	5.42
	(v) Other Current Financial Assets	7,238.44	1,756.95
	(c) Other Current Assets	6,870.11	5,882.11
	Total Current assets	85,295.63	63,162.25
	Total Assets	1,27,018.45	1,03,605.70
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	6,182.76	6,182.76
	(b) Other Equity	38,263.09	32,197.62
	Total Equity	44,445.85	38,380.38
	LIABILITIES		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	11,492.97	13,343.52
	(ii) Lease Liabilities	87.93	92.03
	(iii) Other Financial Liabilities	100.34	67.06
	(b) Other Non Current Liabilities	3,113.43	3,432.29
	(c) Provisions	67.86	67.86
	(d) Deferred Tax Liabilities (Net)	6,250.57	3,401.61
	Total Non-Current Liabilities	21,113.10	20,404.37
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	29,693.44	24,184.23
	(ii) Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	2,685.22	1,303.65
	(B) Total outstanding dues of Creditors other than micro enterprises and small enterprises	24,573.87	15,364.00
	(iii) Lease Liabilities	0.77	0.69
	(iv) Other Financial Liabilities	1,702.14	1,181.96
	(b) Other Current Liabilities	2,222.02	2,549.43
	(c) Provisions	21.29	21.29
	(d) Current Tax liabilities (Net)	560.75	215.70
	Total Current Liabilities	61,459.50	44,820.95
	Total Equity and Liabilities	1,27,018.45	1,03,605.70

Place:- Bhilwara

Date:- 13th October, 2025



By order of the Board
For Krishana Phoschem Ltd.

(Sunil Kothari)
Whole Time Director & CFO
DIN : 02056569

(Rs. in Lakhs)

Particular	For the Half year ended 30th September 2025	For the Half year ended 30 September 2024
	Unaudited	Unaudited
A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit before tax	11,185.56	4,747.57
Adjustments for:		
Depreciation and Amortization	1,677.56	1,584.99
Interest Income from Investing Activity	(105.68)	(76.48)
Loss / (Profit) on sale of Property, Plant & Equipment	(0.97)	-
Actuarial (Loss)/ Gains on Defined Benefit Obligations	-	-
Interest paid on Lease Liabilities	3.39	3.43
Finance Costs	1,627.41	2,202.86
Loss/(Profit) on sale of current Investment	(37.29)	-
Operating profit before working capital change	14,349.98	8,462.37
Adjustments for:		
Increase/(Decrease) in Trade payable	10,591.44	4,651.14
Increase/(Decrease) in Other Current Liability	(327.41)	580.70
(Increase)/Decrease in Inventories	(10,836.26)	(415.27)
(Increase)/Decrease in Trade Receivable	(4,543.26)	239.40
(Increase)/Decrease in Other Financial Assets	(1,000.70)	(1,173.15)
(Increase)/Decrease in Other Current Assets	(988.00)	651.60
(Increase)/Decrease in Other Financial Assets -Loans	2.70	(890.81)
Increase/(Decrease) in Other Financial Liability	201.32	623.05
Increase/(Decrease) in Short-term Provisions	-	-
Net changes in working capital	(6,900.17)	4,266.66
Cash Generated from/(used in) operations	7,449.81	12,729.03
Direct Taxes paid	(1,616.93)	(588.05)
Net cash from/(Used in) operating activities (A)	5,832.88	12,140.98
B) CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant & Equipment	(1,333.15)	(2,657.69)
Sale proceed of Property, Plant & Equipment	3.65	-
Receipt of Government Grants	836.00	365.74
Loans (given)/ repayment to Inter-corporate companies (net)	(2,130.00)	-
Interest Income	105.68	76.48
Purchase of current Investments	(27,250.00)	-
Sales of current Investments	20,986.96	-
Net cash from investing activities (B)	(8,780.86)	(2,215.47)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share warrants	-	-
Proceeds of Long Term Borrowings	-	1,500.00
Repayment of Long Term Borrowings	(1,766.71)	(817.66)
Proceeds/(Repayment) in Short term Borrowings (net)	5,425.37	(7,977.73)
Repayment of Lease Liabilities	(7.41)	(7.60)
Finance Costs	(1,627.41)	(2,202.86)
Dividends Paid	(309.14)	-
Security Deposits from Buyers	33.28	7.00
Net cash from financing activities (C)	1,747.98	(9,498.85)
Net increase in cash and cash equivalents (A+B+C)	(1,200.00)	426.66
Cash and cash equivalents as at Beginning of the year	1,203.40	262.57
Cash and cash equivalents as at End of the year	3.40	689.23

Note:

- The above cash flow statement has been prepared under the indirect method as setout in Ind -AS 7 specified under section 133 of the Companies Act, 2013
- Figures in brackets denote cash outflow.
- Previous year figures have been regrouped and recasted where ever necessary to confirm the current year classification.

Place:- Bhilwara
 Date:- 13th October, 2025



By order of the Board
 For Krishana Phoschem Ltd.

(Sunil Kothari)
 Whole Time Director & CFO
 DIN : 02056569