KRISHNA PHOSCHEM LIMITED

5-O-20, Basement, R.C. Vyas Colony, Bhilwara (Raj.) INDIA

Website: www.krishnaphoschem.com Email: secretarial@ostwal.in; CINNo.: U24124RJ2004PLC019288

ANNEXURE I

UNAUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 30/09/2017

Amount in Lacs

	Particulars	6 Months ended 30/09/2017	6 Months ended 31/03/2017	6 Months ended 30/09/2016	Previous Year ended 31/03/2017
		Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operations**				
a	Net Sales from Operations (Net of Excise duty)	3103.97	4594.66	3367.42	7962.08
b	Other Operating Income	0.00	0.00	0.00	0.00
	Total Income from Operations (Net)	**3103.97**	**4594.66**	**3367.42**	**7962.08**
2	**Expenses**				
a	Cost of Materials consumed	1515.42	2444.43	2186.47	4630.9
b	Purachase of stock-in-trade	0.00	0.00	0.00	0.00
c	Changes in Inventories of Finished Goods, work in progress and stock in trade	63.70	-374.22	-83.86	-458.08
d	Employee benefits expense	62.25	72.03	51.87	123.9
e	Depreciation and amortisation Expense	310.63	333.55	287.00	620.55
f	Other Expenditure (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	840.79	1472.06	663.98	2136.04
	Total Expenses	**2792.79**	**3947.85**	**3105.46**	**7053.31**
3	**Profit / (Loss) from Operations before other income, finance costs and Excptional items (1±2)**	**311.18**	**646.81**	**261.96**	**908.77**
4	Other Income	42.23	96.51	31.69	128.2
5	**Profit / (Loss) from ordinary activities before finance costs and excptional items (3±4)**	**353.41**	**743.32**	**293.65**	**1036.97**
6	Finance costs	247.52	313.46	108.95	422.41
7	**Profit / (Loss) from Ordinary activities after finance costs but before excptional items (5±6)**	**105.89**	**429.86**	**184.70**	**614.56**
8	Exceptional Items	0.00	0.00	0.00	0.00
9	**Profit / (Loss) from ordinary activities before tax (7±8)**	**105.89**	**429.86**	**184.70**	**614.56**
10	Tax Expenses	101.96	136.49	147.91	284.40
11	**Net Profit / (Loss) from ordinary activities after tax (9±10)**	**3.93**	**293.37**	**36.79**	**330.16**
12	Extraordinary Items (Net of tax expenses)	0.00	0.00	0.00	0.00
13	**Net Profit / Net (Loss) for the period (11±12)**	**3.93**	**293.37**	**36.79**	**330.16**
14	Share of Profit / (Loss) of associates				
15	Minority Interest				
16	**Net profit / (Loss) after taxes, minority interest and share of profit / (Loss) of associates (13±14±15)**				
17	Paid-Up equity share capital (Face Value @ Rs. 10)	2490.00	2490.00	2100.00	2490.00
18	Reserve excluding Revalution Reserves as per balance sheet of previous accounting year	3587.05	3906.81	2974.27	3,906.81
19 (i)	**Earnings Per Share (Before Extraordinary Items) (of Rs. 10/- each) not annualised**				
	(a) Basic & Diluted	**0.02**	**1.18**	**0.18**	**1.44**
19 (ii)	**Earnings Per Share (After Extraordinary Items) (of Rs. 10/- each) not annualised**				
	(a) Basic & Diluted	**0.02**	**1.18**	**0.18**	**1.44**

Notes :-

a) The above results were reviewed by the Audit Committee of the Board and thereafter were approved by the Board of Directors in their meeting held on November 13, 2017.

b) The Company operates in two segment i.e. Fertilizer and Chemical.

c) In accordance with Regulation 33 of Securities Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company's Statutory Auditors have carried out a limited review of the above financial results.

d) The figures of the previous period have been re-grouped/ rearranged and / or recast wherever found necessary, To make them comparable.

e) The above financial results are available on the Companies website www.krishnaphoschem.com and stock exchange viz.

Date: 13/11/2017
Place:- Bhilwara

By order of the Board
For Krishna Phoschem Ltd.

(Sunil Kothari)
Director

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KRISHNA PHOSCHEM LIMITED

5-O-20, Basement, R.C. Vyas Colony, Bhilwara (Raj.) INDIA
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ANNEXURE IV

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

	Particulars	6 Months ended 30/09/2017	6 Months ended 31/03/2017	6 Months ended 30/09/2016	Year ended 31/03/2017
			Audited	Unaudited	Audited
1	**Segment Revenue**				
a	Manufacturing of Fertilisers	2314.83	4306.08	3367.42	7673.50
b	Manufacturing of Chemicals	813.01	288.58	0.00	288.58
c	Trading	0.00	0.00	0.00	0.00
	Total	3127.84	4594.66	3367.42	7962.08
	Less: Inter segment revenue	23.87	0	0.00	0.00
	Net sales/Income from Operations	**3103.97**	**4594.66**	**3367.42**	**7962.08**
2	**Segment Results (Profit/Loss before tax and interset from each**				
a	Manufacturing of Fertilisers	510.24	818.02	293.65	1111.67
b	Manufacturing of Chemicals	-156.83	-74.70	0	-74.70
c	Trading		0.00	0	0.00
	Total	**353.41**	**743.32**	**293.65**	**1036.97**
	Less: (i) Interest	247.52	313.46	108.95	422.41
	(ii)other Unallocated expenditure net off	0	0.00	0	0.00
	(iii)Unallotable income	0	0.00	0	0.00
	Total Profit before Tax	**105.89**	**429.86**	**184.70**	**614.56**
3	**Capital Employed (Segment Assets - Segment Liabilities)**				
a	Manufacturing of Fertilisers	6870.45	7277.15	5717.49	7277.15
b	Manufacturing of Chemicals	2044.29	1595.22	249.74	1595.22
c	Trading	0	0		0.00
	Total	**8914.74**	**8872.37**	**5967.23**	**8872.37**

Date: 13/11/2017
Place:- Bhilwara

By order of the Board
For Krishna Phoschem Ltd.

(Sunil Kothari)
Director

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ANNEXURE IX

STATEMENT OF ASSETS AND LIABILITIES

Particular	6 Months ended 30/09/2017		Year ended 31/03/2017	
	Unaudited		Audited	
A EQUITY AND LIABILITIES				
1. Shareholders' funds				
(a) Share capital	2490.00		2490.00	
(b) Reserves and surplus	6773.69		6769.76	
(c) money received against share warrants	0		0.00	
Sub-total - Shareholders' funds		**9263.69**		**9259.76**
2. Share application money pending allotment		**0.00**		**0.00**
3. Minority interest		**0.00**		**0.00**
4. Non-Current liabilities				
(a) Long-term borrowings	2297.87		2419.75	
(b) Deferred tax liabilities (net)	113.73		55.81	
(c) Other long -term liabilities	0		0.00	
(d) Long-term provisions	0		0.00	
Sub-total - Non-current liabilities		**2411.60**		**2475.56**
5. Current liabilities				
(a) Short -term borrowings	1689.16		1663.19	
(b) Trade payables	1052.60		1079.75	
(c) Other current liabilities	448.85		540.79	
(d) Short - term provisions	81.43		210.61	
Sub-total - Current liabilities		**3272.04**		**3494.34**
TOTAL - EQUITY AND LIABILITIES		**14947.34**		**15229.66**
B ASSETS				
1. Non - current assets				
(a) Fixed assets	11415.21		10413.09	
(b) Goodwill on consolidation			0.00	
(c) Non-current investments			0.00	
(d) Deferred tax assets (net)			0.00	
(e) Long -term loans and advances	73.92		81.68	
(f) Other non-current assets			0.00	
Sub -total - non-current assets		**11489.14**		**10494.77**
2. Current assets				
(a) Current investments			0.00	
(b) Inventories	2500.27		2557.13	
(c) Trade receivables	159.08		1436.96	
(d) Cash and Cash equivalents	9.09		3.65	
(e) Short -term loans and advances	789.76		737.15	
(f) Other Current Assets	0.00		0.00	
Sub-Total-Current assets		**3458.20**		**4734.89**
Total-Assets		**14947.34**		**15229.66**

Date: 13/11/2017
Place:- Bhilwara

By order of the Board
For Krishna Phoschem Ltd.

(Sunil Kothari)
Director

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RAJNEESH KANTHER & ASSOCIATES

CHARTERED ACCOUNTANTS

90, Indira Market, Bhilwara - 311001 (Raj.) Ph. : 01482-227154

Ref. No./

Annexure V

Date : .....

Review Report to Members of the Companies

We have reviewed the accompanying statement of unaudited financial results of Krishana Phoschem Limited for the period ended on 30.09.2017. This statement is the responsibility of the company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the institute of Chartered Accountants of India. This standard require that we plan and perform to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personal and analytical procedures applied to financial data and thus provides 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 financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Rajneesh Kanther & Associates
Chartered Accountants
FRN 021262C

RAJNEESH KANTHER & ASSOCIATES * CHARTERED ACCOUNTANTS * FRNo. 021262C

(Rajneesh Kanther)
Partner
M.No. 102162

Place of Signature: Bhilwara
Date: 13th November,2017

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