

Date: 08.04.2026

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 Director's of the Company at its meeting held on Wednesday, 08<sup>th</sup> April, 2026, which commenced at 02:30 P.M. and concluded at 03:20 P.M. inter- alia, approved the following:

- (a) Board of director's considered and approved the Audited Financial Results and Auditor's Report thereon for the quarter and year ended 31<sup>st</sup>March, 2026 as per Regulation 33 of the SEBI (LODR) Regulations and as per the provision of section 134, 179(3) (g) of the companies act, 2013 and other applicable provision, if any. The copies of the audited Financial Results for the fourth quarter and year ended 31<sup>st</sup>March, 2026 along with Auditor report thereon are enclosed.
- (b) Board of director's considered and approved the recommendation of final dividend @ 5% i.e. Rs. 0.50/- only per equity share of face value of Rs.10/- each fully paid-up for the financial year ended on March 31, 2026, Subject to approval by the members in the ensuing Annual General Meeting of the Company.
- (c) Appointed and fix the remuneration of M/s K.C. Moondra & Associates, Cost Accountant as a Cost Auditor of the company for the financial year 2026-27. The brief profile of K.C. Moondra & Associates as per Regulation 30 of SEBI LODR is enclosed in Annexure 1.
- (d) Appointed Mrs. Anuradha Dargar, Chartered Accountant as an Internal Auditor of the company for the financial year 2026-27. The brief profile of Mrs. Anuradha Dargar as per Regulation 30 of SEBI LODR is enclosed in Annexure 2.

Kindly take note of the above.

Thanking you,

Yours faithfully,

**For Krishana Phoschem Ltd**

ANIL  
SHARMA

Digitally signed by  
ANIL SHARMA  
Date: 2026.04.08  
15:29:27 +05'30'

Anil Sharma

Company Secretary

M.No – ACS-25045

# ASHOK KANTHER & ASSOCIATES

## CHARTERED ACCOUNTANTS

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

Ref. No./

Date : .....

**Independent Auditor's Report on the Quarterly and Year to Date Audited 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 Directors of  
Krishana Phoschem Limited

**Report on the Audit of the Financial Results**

### Opinion

We have audited the accompanying statement of **Krishana Phoschem Limited** (hereinafter referred to as the "Company") for the quarter and year ended March 31<sup>st</sup>, 2026 ("Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') specified under Section 133 of the companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report.



# ASHOK KANTHER & ASSOCIATES

## CHARTERED ACCOUNTANTS

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

Ref. No./

Date : .....

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

### Management's Responsibilities for the Statement

The statement has prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.



# ASHOK KANTHER & ASSOCIATES

## CHARTERED ACCOUNTANTS

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

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Date : .....

Misstatements can arise from fraud or error and are considered material if individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ❖ Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ❖ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- ❖ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- ❖ Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or if such disclosures are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- ❖ Evaluate the overall presentation, structure and content of the financial results, including the disclosures and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



# ASHOK KANTHER & ASSOCIATES

## CHARTERED ACCOUNTANTS

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

Ref. No./

Date : .....

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

### Other Matter

The financial results include the results for the quarter ended 31<sup>st</sup> March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the end of the third quarter of the current financial year, which were subject to limited review by us.

For M/s. Ashok Kanther & Associates  
Chartered Accountants  
(Firm's Registration No. 050014C)



(Ashok Kanther)

Partner

(Membership No. 043571)

Place: Bhilwara

Date: 08<sup>th</sup> April, 2026

26043571KAP VK76786

## 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 AUDITED FINANCIAL RESULTS FOR FOR THE QUARTER AND YEAR ENDED AS ON 31<sup>st</sup> MARCH 2026

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
<b>Income from Operations</b>					
I Revenue from Operations	75,549.26	65,910.85	47,288.25	241,800.11	135,823.89
II Other Income	518.45	443.47	638.80	1,583.17	992.70
III <b>Total Income (I+II)</b>	<b>76,067.71</b>	<b>66,354.32</b>	<b>47,927.05</b>	<b>243,383.28</b>	<b>136,816.59</b>
<b>IV Expenses</b>					
a Cost of materials consumed	31,203.15	36,305.35	23,453.29	117,519.86	78,620.56
b Purchase of stock-in-trade	31,004.66	22,881.32	6,545.95	69,198.10	11,025.34
c Changes in inventories of finished goods and work-in-progress	(6,485.12)	(9,557.45)	942.72	(12,799.64)	1,259.22
d Employee benefits expense	1,302.25	1,368.21	838.42	4,412.82	2,771.25
e Depreciation and amortization expense	867.70	895.06	757.62	3,440.32	3,117.84
f Finance cost	1,351.14	892.18	812.47	3,874.12	3,945.20
g Other expenses	9,576.95	7,899.96	9,878.75	33,635.47	23,750.60
<b>Total Expenses</b>	<b>68,820.73</b>	<b>60,684.63</b>	<b>43,229.22</b>	<b>219,281.05</b>	<b>124,490.01</b>
V <b>Profit / (Loss) from before Exceptional items and taxes (III-IV)</b>	<b>7,246.98</b>	<b>5,669.69</b>	<b>4,697.83</b>	<b>24,102.23</b>	<b>12,326.58</b>
VI Exceptional Items					
VII <b>Profit / (Loss) before exceptional items and Tax (V+VI)</b>	<b>7,246.98</b>	<b>5,669.69</b>	<b>4,697.83</b>	<b>24,102.23</b>	<b>12,326.58</b>
VIII Tax Expense					
a Current Tax	1,266.45	990.97	817.99	4,219.40	2,161.08
b Deferred Tax (including MAT credit entitlement)	(2,326.79)	1,346.31	594.22	1,868.48	1,513.62
c Previous year's tax	(0.34)	-	-	(0.34)	(2.07)
IX <b>Profit / (Loss) for the period from continuing operation (VII-VIII)</b>	<b>8,307.66</b>	<b>3,332.41</b>	<b>3,285.62</b>	<b>18,014.69</b>	<b>8,653.95</b>
X <b>Other Comprehensive Income</b>					
(A) (i) Items that will not be reclassified to profit or loss	(18.32)	-	(33.16)	(18.32)	(33.16)
(ii) Income tax relating to items that will not be reclassified to profit or loss	4.69	-	9.66	4.69	9.66
XI <b>Total Comprehensive Income for the period (IX+X) Comprising Profit (Loss) and Other comprehensive Income for the period )</b>	<b>8,294.04</b>	<b>3,332.41</b>	<b>3,262.12</b>	<b>18,001.06</b>	<b>8,630.45</b>
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
XIII Other Equity (Reserves)				49,889.54	32,197.62
XIV Earning Per Share (Face Value of Rs 10/- each) (not annualized)					
a <b>Basic (Rs.)</b>	<b>13.44</b>	<b>5.39</b>	<b>5.31</b>	<b>29.14</b>	<b>14.00</b>
b <b>Diluted (Rs.)</b>	<b>13.44</b>	<b>5.39</b>	<b>5.31</b>	<b>29.14</b>	<b>14.00</b>

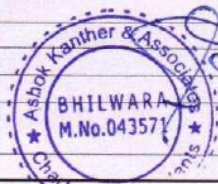
## Notes :-

- The above Audited Financial Results of the Company for the Forth Quarter and Year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 8th April 2026.
- The Board of Directors of the Company has recommended a final dividend @ Re.0.50 per share for the financial year 2025-26, subject to the approval of members of the Company.
- 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 2026 and 31st March 2025 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.
- 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
- As of 31 March 2026, the Company has re-measured its deferred tax assets and liabilities using the tax rates that are expected to apply when these balances are realized or settled, in compliance with Ind AS 12, Income Taxes. The impact of such re-measurement has been recognized in the Statement of Profit and Loss.
- The company does not have any subsidiary/ Associate/Joint venture company (is), as on 31<sup>st</sup> March 2026 hence, consolidated financial statement is not applicable to the company.
- Previous period figures have been regrouped/reclassified, wherever necessary, to confirm with the current period classification/presentation.
- Earning Per Share (EPS) is not annualized for the quarter ended 31st March 2026, 31st December 2025 and 31st March 2025.
- The above Results are available on the website of the Stock Exchange www.nseindia.com and Company's website www.krishnaphoschem.com.

Place:- Bhilwara

Date:- 8<sup>th</sup> April, 2026By order of the Board  
For Krishana Phoschem Ltd.

(Sunil Kothari)

Whole Time Director & CFO  
DIN : 02056569

**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 ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> MARCH 2026**

(Rs in Lakhs)

	Particulars	As at 31st March 2026	As at 31st March 2025
		Audited	Audited
<b>ASSETS</b>			
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	42,632.01	27,025.74
	(b) Right-of-Use Asset	2,386.25	2,459.72
	(c) Capital Work-in-Progress	122.56	7,763.11
	<b>(d) Financial Assets</b>		
	(i) Other Financial Assets	4,194.86	3,101.37
	(e) Other Non-Current Assets	93.51	93.51
	<b>Total Non-Current assets</b>	<b>49,429.19</b>	<b>40,443.45</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	31,052.60	14,890.22
	<b>(b) Financial Assets</b>		
	(i) Trade Receivables	71,521.10	37,843.61
	(ii) Cash and Cash equivalents	2,129.77	1,203.40
	(iii) Bank balance other than (ii) above	2,110.14	1,580.54
	(iv) Loans	753.08	5.42
	(v) Other Current Financial Assets	804.48	1,756.95
	(c) Other Current Assets	6,270.14	5,882.11
	<b>Total Current assets</b>	<b>114,641.31</b>	<b>63,162.25</b>
	<b>Total Assets</b>	<b>164,070.50</b>	<b>103,605.70</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
	(a) Equity Share Capital	6,182.76	6,182.76
	(b) Other Equity	49,889.54	32,197.62
	<b>Total Equity</b>	<b>56,072.30</b>	<b>38,380.38</b>
<b>LIABILITIES</b>			
<b>1</b>	<b>Non-Current Liabilities</b>		
	<b>(a) Financial Liabilities</b>		
	(i) Borrowings	15,436.75	13,343.52
	(ii) Lease Liabilities	91.50	92.03
	(iii) Other Financial Liabilities	151.55	67.06
	(b) Other Non Current Liabilities	2,794.57	3,432.29
	(c) Provisions	52.04	67.86
	(d) Deferred Tax Liabilities (Net)	5,265.38	3,401.61
	<b>Total Non-Current Liabilities</b>	<b>23,791.79</b>	<b>20,404.37</b>
<b>2</b>	<b>Current Liabilities</b>		
	<b>(a) Financial Liabilities</b>		
	(i) Borrowings	57,817.49	24,184.23
	(ii) Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	461.51	1,303.65
	(B) Total outstanding dues of Creditors other than micro enterprises and small enterprises	21,985.89	15,364.00
	(iii) Lease Liabilities	0.76	0.69
	(iv) Other Financial Liabilities	1,752.08	1,181.96
	(b) Other Current Liabilities	1,936.09	2,549.43
	(c) Provisions	39.66	21.29
	(d) Current Tax liabilities (Net)	212.93	215.70
	<b>Total Current Liabilities</b>	<b>84,206.41</b>	<b>44,820.95</b>
	<b>Total Equity and Liabilities</b>	<b>164,070.50</b>	<b>103,605.70</b>

Place:- Bhilwara  
Date:- 8<sup>th</sup> April, 2026

By order of the Board  
For Krishana Phoschem Ltd.



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

CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2026

(Rs. in Lakhs)

Particular	For the year ended 31 March 2026	For the year ended 31 March 2025
	Audited	Audited
<b>A) CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net profit before tax	24,102.23	12,326.58
<b>Adjustments for:</b>		
Depreciation and Amortization	3,440.32	3,117.84
Interest Income from Investing Activity	(434.12)	(132.37)
Loss / (Profit) on sale of Property, Plant & Equipment	0.45	0.08
Actuarial (Loss)/ Gains on Defined Benefit Obligations	(18.32)	(33.16)
Interest paid on Lease Liabilities	6.94	6.87
Finance Costs	3,867.18	3,938.33
Loss/(Profit) on sale of current Investment	(58.09)	(12.91)
<b>Operating profit before working capital change</b>	<b>30,906.60</b>	<b>19,211.26</b>
<b>Adjustments for:</b>		
Increase/(Decrease) in Trade payable	5,779.75	10,797.02
Increase/(Decrease) in Other Current Liability	(613.34)	832.24
(Increase)/Decrease in Inventories	(16,162.38)	(664.10)
(Increase)/Decrease in Trade Receivable	(33,677.49)	(11,429.43)
(Increase)/Decrease in Other Financial Assets	(700.61)	(5,149.96)
(Increase)/Decrease in Other Current Assets	(388.03)	(460.03)
(Increase)/Decrease in Other Financial Assets -Loans	2.34	8.79
Increase/(Decrease) in Other Financial Liability	(67.60)	4,286.11
Increase/(Decrease) in Short-term Provisions	2.55	30.39
<b>Net changes in working capital</b>	<b>(45,824.81)</b>	<b>(1,748.97)</b>
<b>Cash Generated from/(used in) operations</b>	<b>(14,918.21)</b>	<b>17,462.29</b>
Direct Taxes paid	(4,222.51)	(2,032.34)
<b>Net cash from/(Used in) operating activities (A)</b>	<b>(19,140.72)</b>	<b>15,429.95</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Property, Plant & Equipment	(11,338.47)	(3,834.15)
Sale proceed of Property, Plant & Equipment	5.90	2.60
Receipt of Government Grants	1,530.00	479.34
Loans (given)/ repayment to Inter-corporate companies (net)	(2,250.00)	-
Interest Income	434.12	132.37
Purchase of current Investments	(30,850.00)	(4,000.00)
Sales of current Investments	30,908.09	4,012.91
<b>Net cash from investing activities (B)</b>	<b>(11,560.36)</b>	<b>(3,206.93)</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds of Long Term Borrowings	5,766.77	1,500.00
Repayment of Long Term Borrowings	(3,559.96)	(2,726.44)
Proceeds/(Repayment) in Short term Borrowings (net)	33,519.68	(4,762.92)
Repayment of Lease Liabilities	(7.41)	(7.58)
Finance Costs	(3,867.18)	(3,938.33)
Dividends Paid	(308.94)	(308.92)
Security Deposits from Buyers	84.49	(777.56)
<b>Net cash from financing activities (C)</b>	<b>31,627.45</b>	<b>(11,021.75)</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>926.37</b>	<b>1,201.27</b>
Cash and cash equivalents as at Beginning of the year	1,203.40	2.13
Cash and cash equivalents as at End of the year	2,129.77	1,203.40

## 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:- 8th April, 2026

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

GSTIN : 23AACCK4616K4ZK  
CIN No. L24124RJ2004PLC019288



**KRISHANA PHOSCHEM LIMITED**

www.krishnaphoschem.com  
accounts@krishnaphoschem.com  
secretarial@krishnaphoschem.com

(An ISO 9001:2015 Certified Company)

## Brief Profile of Appointment

### ANNEXURE: - 1

**Mr. K.C. Moondra** aged 53 years, is Cost Accountant in Practice. He is a vast Experience in Corporate and transactional matter.

He is a B.Com, L.L.B, Associated company secretary and Cost Accountant by qualification. He is young and dynamic person, having 24 year's experience in which 10 year experience in employment as a whole time company secretary and 14 year experience in cost accountant in Practice.

He is a Proprietor of the firm, holding Certificate of Practice issued by the Institute of Cost Accountants of India and am in whole time practice. His Permanent Account Number is AHYPM1033C and Registration No. of the Firm is 101814.

### ANNEXURE: - 2

**Mrs. Anuradha Dargar** is a young Chartered Accountant and she is also a Bachelor in Commerce. She has a good exposure in accounts, Finance, Indirect taxes and Company Law. Other than this, she has an exposure of compliances and other related laws applicable to the company.