

Date: 12.01.2026

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 Directors of the Company at its meeting held today i.e. Monday, 12th January, 2026, which commenced at 10:00 a.m. and concluded at 10:38 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.
- (b) Board of directors considered and approved the Un-Audited Financial Results of the Company for the quarter and nine months ended 31st December, 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 nine months ended 31st December, 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: 2026.01.12
10:50:53 +05'30'

Anil Sharma

(Company Secretary)

M.No.-A25045

ASHOK KANTHER & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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)** Date :

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 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

Place: Bhilwara
Date: 12.01.2026



(Ashok Kanther)
Partner
Membership No. 043571

UDIN - 26043571SLMABC3730

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 NAD NINE MONTH ENDED AS ON 31st DECEMBER 2025

(& in Lakhs, except as stated)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited			Unaudited		Audited
Income from Operations						
I Revenue from Operations	65,910.85	60,786.41	30,403.37	166,250.85	88,535.64	135,823.89
II Other Income	443.47	340.22	153.67	1,064.72	477.28	992.70
III Total Income (I+II)	66,354.32	61,126.63	30,557.04	167,315.57	89,012.92	136,816.59
IV Expenses						
a Cost of Materials consumed	36,305.35	25,793.11	23,857.34	86,316.71	55,167.27	78,620.56
b Purchase of stock-in-trade	22,881.32	13,584.37	563.33	38,193.44	4,479.39	11,025.34
c Changes in inventories of finished goods and Work-in-Progress	(9,557.45)	4,394.48	(4,027.02)	(6,314.52)	316.50	1,259.22
d Employee benefits expense	1,368.21	921.14	775.22	3,110.57	1,932.83	2,771.25
e Depreciation and amortization Expense	895.06	913.09	775.23	2,572.62	2,360.22	3,117.84
f Finance Cost	892.18	685.27	925.98	2,522.98	3,132.73	3,945.20
g Other Expenses	7,899.96	8,775.78	4,805.78	24,058.52	13,995.23	23,750.60
Total Expenses	60,684.63	55,067.24	27,675.86	150,460.32	81,384.17	124,490.01
V Profit / (Loss) from before Exceptional items and taxes (III-IV)	5,669.69	6,059.39	2,881.18	16,855.25	7,628.75	12,326.58
VI Exceptional Items						
VII Profit / (Loss) before exceptional items and Tax (V+VI)	5,669.69	6,059.39	2,881.18	16,855.25	7,628.75	12,326.58
VIII Tax Expense						
a Current Tax	990.97	1,065.84	504.67	2,952.95	1,343.09	2,161.08
b Deferred Tax (including MAT credit adjustments)	1,346.31	1,676.96	325.78	4,195.27	919.40	1,513.62
c Previous year's Tax	-	-	(2.07)	-	(2.07)	(2.07)
IX Profit / (Loss) for the period from continuing operation (VII-VIII)	3,332.41	3,316.59	2,052.80	9,707.03	5,368.33	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)	3,332.41	3,316.59	2,052.80	9,707.03	5,368.33	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)						32,197.62
XIV Earning Per Share (Face Value of Rs 10/- each) (not annualized)						
a Basic (Rs.)	5.39	5.36	3.32	15.70	8.68	14.00
b Diluted (Rs.)	5.39	5.36	3.32	15.70	8.68	14.00

Notes :-

- The above Unaudited Financial Results of the Company for the quarter & Nine Month ended 31st December, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th January 2026. 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 31st December 2025 are the balancing figures between unaudited figures of the Nine month ended 31st December 2025 and Half year ended on 30th September 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 Dec. 31, 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 31st December 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.
- For the F.Y. 2025-26 Company is liable for MAT Tax liability u/s 115JB so we made current tax provision & deferred tax provision for the quarter & nine month ended 31st December 2025 on the similar basis.
- 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:- 12th January, 2026By order of the Board
For Krishna Phoschem Ltd.

(Sunil Kothari)

Whole Time Director & CFO

DIN : 02056569