Date: 14.11.2026

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 on Saturday, 14th November, 2026, which commenced at 12:00 p.m. and concluded at 12:50 p.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, 2026, 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, 2026 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: 2026.11.14 12:57:12 +05'30'

Anil Sharma
(Company Secretary)
M.No. ACS-25045

II SHREE II

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 2026, 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 & Associates ★ BHILWARA M.No.043571 ★ Chartered Accountants

(Ashok Kanther)
Partner
Membership No. 043571

Place: Bhilwara
Date: 14.11.2026

UDIN-26043571UWFLNW2047

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

OSTWAL

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR FOR THE QUARTER AND HALF YEAR ENDED AS ON 30th SEPTEMBER 2026

(₹ in Lakhs, except as stated)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th Sept 2026	30th June 2026	30th Sept 2025	30th Sept 2026	30th Sept 2025	31st March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income from Operations						
I	Revenue from Operations	70,254.28	53,230.56	60,786.41	1,23,484.84	1,00,340.00	2,41,800.11
II	Other Income	569.89	616.46	340.22	1,186.35	621.25	1,583.17
III	**Total Income (I+II)**	**70,824.17**	**53,847.02**	**61,126.63**	**1,24,671.19**	**1,00,961.25**	**2,43,383.28**
IV	**Expenses**						
a	Cost of materials consumed	41,915.62	33,906.00	25,793.11	75,821.62	50,011.36	1,17,519.86
b	Purchase of stock-in-trade	21,341.50	18,967.80	13,584.37	40,309.30	15,312.12	69,198.10
c	Changes in inventories of finished goods and work-in-progress	(12,703.90)	(17,032.05)	4,394.48	(29,735.95)	3,242.93	(12,799.64)
d	Employee benefits expense	1,179.28	1,249.16	921.14	2,428.44	1,742.36	4,412.82
e	Depreciation and amortization expense	1,261.10	1,371.08	913.09	2,632.17	1,677.56	3,440.32
f	Finance cost	1,607.29	2,080.21	685.27	3,687.50	1,630.80	3,874.12
g	Other expenses	5,785.12	7,244.88	8,775.78	13,030.00	16,158.56	33,635.47
	Total Expenses	**60,386.01**	**47,787.08**	**55,067.24**	**1,08,173.08**	**89,775.69**	**2,19,281.05**
V	**Profit / (Loss) from before Exceptional items and taxes (III-IV)**	**10,438.17**	**6,059.95**	**6,059.39**	**16,498.11**	**11,185.56**	**24,102.23**
VI	Exceptional Items	-	-		-	-	-
VII	**Profit / (Loss) before exceptional items and Tax (V+VI)**	**10,438.17**	**6,059.95**	**6,059.39**	**16,498.11**	**11,185.56**	**24,102.23**
VIII	Tax Expense						
a	Current Tax	2,173.29	1,481.41	1,065.84	3,654.70	1,961.98	4,219.40
b	Deferred Tax (including MAT credit entitlement)	479.08	(130.92)	1,676.96	348.16	2,848.96	1,868.48
c	Previous year's tax	-	-	-	-	-	(0.34)
IX	**Profit / (Loss) for the period from continuing operation (VII-VIII)**	**7,785.79**	**4,709.46**	**3,316.59**	**12,495.25**	**6,374.62**	**18,014.69**
X	**Other Comprehensive Income**						
	(i) Items that will not be reclassified to profit or loss	(5.03)	(5.04)	-	(10.07)	-	(18.32)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.26	1.27	-	2.53	-	4.69
XI	**Total Comprehensive Income for the period (IX+X)Comprising Profit (Loss) and Other comprehensive Income for the period)**	**7,782.02**	**4,705.69**	**3,316.59**	**12,487.71**	**6,374.62**	**18,001.06**
XII	Paid up equity share capital (Face Value of Rs 2/- 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)				62,068.11	38,263.09	49,889.54
XIV	Earning Per Share (Face Value of Rs 2/- each) (not annualized)						
a	**Basic (Rs.) (refer Note No.4)**	**2.52**	**1.52**	**1.07**	**4.04**	**2.06**	**5.83**
b	**Diluted (Rs.) (refer Note No.4)**	**2.52**	**1.52**	**1.07**	**4.04**	**2.06**	**5.83**

Notes :-

1. The above Unaudited Financial Results of the Company for the Quarter & Half year ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November 2026. The same have been subjected to limited review by the Statutory Auditors.
2. These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under.
3. The Company's operations fall within a single business segment "Fertilisers and Other Trading Materials". Hence, no separate segment information is disclosed.
4. The Board of Directors of the Company at their meeting held on 26th May 2026, have approved the sub-division/ split of equity shares of face value of Rs. 10/- (Rupees Ten only) each, fully paid-up, into 5 (five) equity shares having face value of Rs 2/- (Rupees two only) each, fully paid-up. On 24th June 2026, the shareholders of the company has approved the proposal for sub division with the requisite majority at Annual General Meeting. The record date for the said sub-division/ split was 3rd July, 2026. Accordingly, the impact of stock split was considered in the computation of basic and diluted Earning per share (EPS) for the quarter ended June 30, 2026 and comparative figures have been restated.
5. The company has long term credit rating ICRA "A+/Stable by ICRA & CRISIL"A+/Stable by CRISIL.
6. The company does not have any subsidiary/ Associate/Joint venture company (is),as on 30th September 2026 hence, consolidated financial statement is not applicable to the company.
7. Previous period figures have been regrouped/reclassified, wherever necessary, to confirm with the current period classification/presentation.
8. The earning per share (EPS) are not annualized for the quarter ended 30th September,2026, 30th June, 2026 and 30th September, 2025.
9. 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:- 14th November, 2026

By order of the Board

For Krishana Phoschem Ltd.

KRISHANA PHOSCHEM LTD. BHILWARA

(Sunil Kothari)

Whole Time Director & CFO

DIN : 02056569

Ashok Kanther & Associates Chartered Accountants BHILWARA M.No.043574

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

OSTWAL

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2026

(Rs in Lakhs)

	Particulars	As at 30thSeptember 2026	As at 31st March 2026
	ASSETS	**Unaudited**	**Audited**
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	39,809.61	42,632.01
	(b)Right-of-Use Asset	2,327.20	2,386.25
	(c) Capital Work-in-Progress	3,593.51	122.56
	(d) Financial Assets		
	(i) Loans		
	(ii) Other Financial Assets	1,500.00	1,500.00
	(e) Other Non-Current Assets	2,143.53	2,694.86
	Total Non-Current assets	-	93.51
2	**Current assets**	**49,373.85**	**49,429.19**
	(a) Inventories	97,708.60	31,052.60
	(b) Financial Assets		
	(i) Trade Receivables	63,718.09	71,521.10
	(ii) Cash and Cash equivalents	2,056.50	2,129.77
	(iii) Bank balance other than (ii) above	4,269.29	2,110.14
	(iv) Loans	2.08	753.08
	(v) Other Current Financial Assets	834.46	804.48
	(c) Other Current Assets	8,118.50	6,270.14
	Total Current assets	**1,76,707.52**	**1,14,641.31**
	Total Assets	**2,26,081.37**	**1,64,070.50**
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	6,182.76	6,182.76
	(b) Other Equity	62,068.11	49,889.54
	Total Equity	**68,250.87**	**56,072.30**
	LIABILITIES		
1	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	19,670.87	15,436.75
	(ii) Lease Liabilities	87.15	91.50
	(iii) Other Financial Liabilities	380.98	151.55
	(b) Other Non Current Liabilities	2,475.72	2,794.57
	(c) Provisions	44.00	52.04
	(d) Deferred Tax Liabilities (Net)	5,611.01	5,265.38
	Total Non-Current Liabilities	**28,269.73**	**23,791.79**
2	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	1,03,678.78	64,984.14
	(ii) Trade Payables	1,387.78	461.51
	(A) Total outstanding dues of micro enterprises and small enterprises	17,433.61	14,819.24
	(B) Total outstanding dues of Creditors other than micro enterprises and small enterprises	0.83	0.76
	(iii) Lease Liabilities	1,688.61	1,752.08
	(iv) Other Financial Liabilities	3,885.58	1,936.09
	(b) Other Current Liabilities	39.66	39.66
	(c) Provisions	1,445.92	212.93
	(d) Current Tax liabilities (Net)	**1,29,560.77**	**84,206.41**
	Total Current Liabilities	**2,26,081.37**	**1,64,070.50**
	Total Equity and Liabilities		

Place:- Bhilwara

Date:- 14th November, 2026

Ashok Kanther & Associates Chartered Accountants BHILWARA M.No.043571

By order of the Board

For Krishana Phoschem Ltd.

KRISHANA PHOSCHEM LTD. BHILWARA

(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

UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER 2026

(Rs. in Lakhs)

Particular	For the half year ended 30 September 2026 Unaudited	For the half year ended 30 September 2025 Unaudited
A) **CASH FLOW FROM OPERATING ACTIVITIES:**		
Net profit before tax	16,498.11	11,185.56
Adjustments for:		
Depreciation and Amortization	2,632.17	1,677.56
Interest Income from Investing Activity	(400.17)	(105.68)
Loss / (Profit) on sale of Property, Plant & Equipment	(57.46)	(0.97)
Actuarial (Loss)/ Gains on Defined Benefit Obligations	(10.07)	-
Provision for Expected Credit Loss	53.23	-
Interest paid on Lease Liabilities	3.52	3.39
Finance Costs	3,683.98	1,627.41
Loss/(Profit) on sale of current Invesment	(6.88)	(37.29)
Operating profit before working capital change	**22,396.43**	**14,349.98**
Adjustments for:		
Increase/(Decrease) in Trade payable	3,540.64	10,591.44
Increase/(Decrease) in Other Current Liability	1,949.49	(327.41)
(Increase)/Decrease in Inventories	(66,656.00)	(10,836.26)
(Increase)/Decrease in Trade Receivable	7,749.78	(4,543.26)
(Increase)/Decrease in Other Financial Assets	(2,211.29)	(1,000.70)
(Increase)/Decrease in Other Current Assets	(1,848.36)	(988.00)
(Increase)/Decrease in Other Financial Assets -Loans	1.00	2.70
Increase/(Decrease) in Other Financial Liability	(382.32)	201.32
Increase/(Decrease) in Short-term Provisions	(8.04)	-
Net changes in working capital	**(57,865.10)**	**(6,900.17)**
Cash Generated from/(used in) operations	**(35,468.67)**	**7,449.81**
Direct Taxes paid	(2,421.70)	(1,616.93)
Net cash from/(Used in) operating activities (A)	**(37,890.38)**	**5,832.88**
B) CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant & Equipment	(3,486.05)	(1,333.15)
Sale proceed of Property, Plant & Equipment	321.84	3.65
Receipt of Government Grants	667.00	836.00
Loans (given)/ repayment to Inter- companies (net)	750.00	(2,130.00)
Interest Income	400.17	105.68
Purchase of current Investments	(16,700.00)	(27,250.00)
Sales of current Investments	16,706.88	20,986.96
Net cash from investing activities (B)	**(1,340.16)**	**(8,780.86)**
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds of Long Term Borrowings	6,917.05	-
Repayment of Long Term Borrowings	(1,848.65)	(1,766.71)
Proceeds/(Repayment) in Short term Borrowings (net)	37,860.36	5,425.37
Repayment of Lease Liabilities	(7.80)	(7.41)
Finance Costs	(3,683.98)	(1,627.41)
Dividends Paid	(309.14)	(309.14)
Security Deposits from Customers	229.43	33.28
Net cash from financing activities (C)	**39,157.27**	**1,747.98**
Net increase in cash and cash equivalents (A+B+C)	**(73.27)**	**(1,200.00)**
Cash and cash equivalents as at Beginning of the year	2,129.77	1,203.40
Cash and cash equivalents as at End of the year	2,056.50	3.40

Note:

1. 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
2. Figures in brackets denote cash outflow.
3. Previous period figures have been regrouped and recasted where ever necessary to confirm the current period classification.

Place:- Bhilwara
Date:- 14th November, 2026

Ashok Kanther & Associates ★ Chartered Accountants ★ BHILWARA M.No.043571

By order of the Board
For Krishana Phoschem Ltd.

KRISHANA PHOSCHEM LTD. BHILWARA

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