GSTIN : 23AACCK4616K4ZK
CIN No. L24124RJ2004PLC019288
www.krishnaphoschem.com
accounts@krishnaphoschem.com

OSTWAL

KRISHANA PHOSCHEM LIMITED

(An ISO 9001:2015 Certified Company)

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:- Submission of Audited Financial Results for quarter and year ended on 31st March 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["SEBI Listing Regulations"]

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), Board of Directors at their meeting held today Saturday, May 11, 2024 (commence at 04.30 p.m. and concluded at 05.15 p.m.) have approved the audited financial results along with the auditor report of the Company for the quarter and year ended March 31, 2024.

Accordingly, we are attaching herewith the following: -

1. Audited financial results for the quarter and year ended March 31, 2024.
2. The Audit report of the Company from the Auditor of the company on audited financial results for the quarter and year ended March 31, 2024.

Kindly take on record of the above.

Yours faithfully,
For Krishana Phoschem Ltd

Ankit

Ankit Mundra
(Company Secretary)
A-67949

Date: 11.05.2024

GSTIN : 23AACCK4616K4ZK
CIN No. L24124RJ2004PLC019288
www.krishnaphoschem.com
accounts@krishnaphoschem.com

OSTWAL

KRISHANA PHOSCHEM LIMITED

(An ISO 9001:2015 Certified Company)

To,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra
Kuria Complex Bandra (E),
Mumbai-400051

Symbol: KRISHANA

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Respected Madam/ Sir,

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and as per SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of Krishana Phoschem Limited, M/s. Ashok kanther & Associates (Firm's Registration No: 050014C), have submitted their Report with unmodified opinion on the Audited Financial Results of the Company for the financial year ended March 31, 2024.

Kindly take the same on your records.

For and on Behalf of the Board of Directors

Place Bhilwara
Date 11.05.2024

(Sunil Kothari)
Chief Financial Officer
& Whole Time Director
DIN 02056569

GSTIN : 23AACCK4616K4ZK
CIN No. L24124RJ2004PLC019288
www.krishnaphoschem.com
accounts@krishnaphoschem.com

OSTWAL

KRISHANA PHOSCHEM LIMITED

(An ISO 9001:2015 Certified Company)

Date : 11.05.2024

To,

Board of Directors,
Krishana Phoschem Ltd.
5-O-20, Basement, R.C. Vyas Colony,
Bhilwara, 311001

Certificate for Financial Results for the year ended 31st March 2024

In compliance of Regulation 33(1) and (5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, We hereby certify that the financial results of the company for the quarter ended and year ended March 31, 2024 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking You,

For Krishana Phoschem Ltd.

Praveen Ostwal
Managing Director
DIN: - 00412207

For Krishana Phoschem Ltd.

Sunil Kothari
Chief Financial Officer & Whole Time Director
DIN: - 02056569

ASHOK KANTHER & ASSOCIATES
CHARTERED ACCOUNTANTS

90, Indra 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 quarterly and year to date financial results of **Krishana Phoschem Limited** (hereinafter referred to as the "Company") for the quarter and year ended March 31st, 2024 ("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 accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and the year ended March 31st, 2024.

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 • BHILWARA

ASHOK KANTHER & ASSOCIATES
CHARTERED ACCOUNTANTS

90, Indra 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 Financial Results

These financial results have been 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 • BHILWARA M.No. 073571

ASHOK KANTHER & ASSOCIATES
CHARTERED ACCOUNTANTS

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

Ref. No. /

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 • BHILWARA M.No. 073571 • Chartered Accountants

ASHOK KANTHER & ASSOCIATES
CHARTERED ACCOUNTANTS

90, Indra 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 31st March 2024 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 & Associates • BHILWARA M.No. 043571 • Chartered Accountants

(Ashok Kanther)
Partner
(Membership No. 043571)

Place: Bhilwara
Date: 11th May, 2024

UDIN - 24043571BKFJSB7335

ASHOK KANTHER & ASSOCIATES
CHARTERED ACCOUNTANTS

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

Ref. No. /

Date : .....

FORM A (for audit report with unmodified opinion)

1.	Name of the company	Krishana Phoschem Limited
2.	Annual financial statements for the year ended	31st March 2024
3.	Type of Audit observation	Un Modified
4.	Frequency of observation	The books have been prepared as per generally acceptable accounting principles & hence, does not contain any material misstatement.
5.	To be signed by- Managing Director/ Whole Time Director/CEO/Chairman	PCAW.
	Chief Financial Officer	
	Auditor of the Company	
	Audit Committee Chairman	Pradeep Agarwal.

KRISHANA PHOSCHEM LIMITED

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

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

Statement of Audited Financial Results for Quarter and Year ended 31st March 2024

(Rs in Lakhs)

	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
	Income from Operations					
I	Revenue from Operations	26,340.11	23,023.70	14,530.33	92,389.77	32,281.76
II	Other Income	58.88	26.77	114.85	94.54	288.96
III	**Total Income (I+II)**	**26,398.99**	**23,050.47**	**14,645.18**	**92,484.31**	**32,570.72**
IV	**Expenses**					
a	Cost of Materials consumed	17,872.10	18,201.11	3,638.62	58,304.77	15,463.97
b	Purchase of stock-in-trade	1.40	-	5,638.09	8,612.93	5,711.92
c	Changes in Inventories of Finished Goods, work in progress and stock in trade	(1,499.78)	(1,239.62)	1,681.78	(5,317.14)	(358.76)
d	Employee benefits expense	448.49	495.99	401.45	1,745.00	1,093.75
e	Depreciation and amortisation Expense	845.97	888.21	231.94	3,415.95	868.09
f	Finance Cost	1,116.07	870.70	331.75	3,676.18	682.41
g	Other Expenses	6,942.25	3,207.41	1,300.66	16,139.69	5,215.48
	Total Expenses	**25,726.50**	**22,423.80**	**13,224.29**	**86,577.38**	**28,676.86**
V	**Profit / (Loss) from before Exceptional items and taxes (III-IV)**	**672.49**	**626.67**	**1,420.89**	**5,906.93**	**3,893.86**
VI	Exceptional Items			-	-	-
VII	**Profit / (Loss) before exceptional items and Tax (V+VI)**	**672.49**	**626.67**	**1,420.89**	**5,906.93**	**3,893.86**
VIII	Tax Expense					
a	Current Tax	121.60	115.02	254.02	1,051.61	710.55
b	Deferred Tax (including MAT credit adjustments)	(8.59)	141.32	543.87	811.03	510.84
c	Previous year's Tax			-	-	(1.13)
IX	**Profit / (Loss) for the period from continuing operation (VII-VIII)**	**559.48**	**370.33**	**623.00**	**4,044.29**	**2,673.60**
X	Profit / (Loss) from discontinuing operation	-	-	-	-	-
XI	Tax Expenses of discontinuing Operation	-	-	-	-	-
XII	Profit / (Loss) from discontinuing operation(after tax)(X-XI)	-	-	-	-	-
XIII	**Profit / (Loss) for the period (IX-X)**	**559.48**	**370.33**	**623.11**	**4,044.29**	**2,673.60**
XIV	**Other Comprehensive Income**					
	(I) Items that will not be reclassified to profit or loss	(16.69)		(8.96)	(16.69)	(8.96)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	4.86		2.61	4.86	2.61
	B. (i) Items that will be reclassified to profit or loss	-		-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-		-	-	-
XV	**Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other comprehensive Income for the period)**	**547.65**	**370.33**	**616.65**	**4,032.46**	**2,667.25**
XVI	Paid up equity share capital	6,182.76	6,182.76	3,091.38	6,182.76	3,091.38
	(Face Value of Rs 10/- per equity share)					
XVII	Other Equity (Reserves)				23,876.31	23,089.80
XVII	**Earning Per Share (Face Value of Rs 10/- each) (not annualised)**					
	a) Basic (Rs.) (Restated) refer note-7	**0.90**	**0.60**	**1.01**	**6.54**	**8.80**
	b) Diluted (Rs.) (Restated) refer note-7	**0.90**	**0.60**	**1.01**	**6.54**	**8.65**

Notes :-

1. The above Audited Financial Results of the Company for the fourth quarter and year ended 31st March, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th May 2024.
2. These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Acccunting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, as specified in section 133 of the Companies Act, 2013.
3. These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Acccunting 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 company has switched from ERP Tally Prime to SAP S4 HANA for accounting & book keeping. Inventory valuation has been done through moving weighted average by SAP, earlier it was FIFO basis. Impact of such change is insignificant and considered in financials.
4. Based on the management approach as defined in Ind AS 108 - Operating Segment, the Chief Operating Decision Maker (CODM) 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 and CODM recognise Fertilizer segment as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly not provided from Quarter ended 30th June 2023 onwards.
5. The figures of the Quarter ended 31st March 2024 and 31st March 2023 are the balancing figures between audited figures in respect of the full financial yaer and the published year to date figures upto the Third Quarter of the respective financial year.
6. The company has long term credit rating CRISIL "A/Stable" (Assigned) as issued/affiemed by CRISIL.
7. The company has issued and alloted 3,09,13,800 fully paid up Bonus Equity Shares of Rs. 10/- each on 25th October 2023 in the ratio of 1:1 (i.e. 1 bonus equity share for every 1 exsiting equity share of the company) to the shareholders. Accordingly EPS & Diluted EPS has been restated for all comparitive periods presented as per IND AS -33.
8. Previous period figures have been regrouped/reclassified, wherever necessary, to confirm with the current period classification/presentation.

Date:- 11th May, 2024
Place:- Bhilwara

By order of the Board
For Krishana Phoschem Ltd.

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

KRISHANA PHOSCHEM LIMITED

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

Website: www.krishnaphoschem.com Email: secretarial@krishnaphoschem.com; CIN: L24124RJ2004PLC01928

Statement of Audited Assets and Liabilities as at 31st March 2024

(Rs in Lakhs)

	Particulars	As at 31st March 2024	As at 31st March 2023
		Audited	Audited
	ASSETS		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	32,230.42	35,846.21
	(b) Capital Work-in-Progress	4,301.04	321.38
	(c) Financial Assets		
	(i) Other Financial Assets	495.19	500.85
	(d) Other Non-Current Assets	177.09	326.98
	Total Non-Current assets	**37,203.74**	**36,995.42**
2	**Current assets**		
	(a) Inventories	14,226.12	11,089.77
	(b) Financial Assets		
	(i) Trade Receivables	26,414.18	7,408.02
	(ii) Cash and Cash equivalents	262.57	2.13
	(iii) Bank balance other than (ii) above	258.81	0.23
	(iii) Loans	14.21	7.23
	(iv) Other Current Financial Assets	670.44	1,429.67
	(c) Other Current Assets	5,422.08	1,284.87
	Total Current assets	**47,268.41**	**21,221.92**
	Total Assets	**84,472.15**	**58,217.34**
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	6,182.76	3,091.38
	(b) Other Equity	23,876.31	23,089.80
	Total Equity	**30,059.07**	**26,181.18**
	LIABILITIES		
1	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	15,896.54	14,585.94
	(ii) Lease Liabilities	89.41	89.94
	(iii) Other Financial Liabilities	844.62	818.75
	(b) Provisions	37.79	25.84
	(c) Deferred Tax Liabilities (Net)	1,897.64	1,091.48
	Total Non-Current Liabilities	**18,766.00**	**16,611.95**
2	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	27,620.57	13,050.41
	(ii) Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	768.98	72.16
	(B) Total outstanding dues of Creditors other than micro enterprises and small enterprises	5,101.65	812.24
	(iii) Lease Liabilities	0.54	0.49
	(iv) Other Financial Liabilities	328.14	324.26
	(b) Other Current Liabilities	1,717.19	1,107.56
	(c) Provisions	20.97	6.93
	(d) Current Tax liabilities (Net)	89.04	50.16
	Total Current Liabilities	**35,647.08**	**15,424.21**
	Total Equity and Liabilities	**84,472.15**	**58,217.34**

Date:- 11th May, 2024

Place:- Bhilwara

By order of the Board
For Krishana Phoschem Ltd.

Ashok Kanther & Associates Chartered Accountants BHILWAR M.No. 075171

KRISHANA PHOSCHEM LTD. BHILWARA

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

KRISHANA PHOSCHEM LIMITED

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

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2024

(Rs. in Lakhs)

Particular	For the year ended 31st March 2024	For the year ended 31st March 2023
	Audited	Audited
A) **CASH FLOW FROM OPERATING ACTIVITIES**:		
Net profit before tax	5,906.93	3,893.86
Adjustments for:		
Depreciation and Amortization	3,415.95	868.09
Interest Income	(128.59)	(239.88)
Actuarial (Loss)/ Gains on Defined Benefit Obligations	(16.69)	(8.96)
Interest paid on Lease Liabilities	6.05	6.92
Finance Costs	3,670.13	675.49
Operating profit before working capital change	**12,853.78**	**5,195.52**
Adjustments for:		
Increase/(Decrease) in Trade payable	4,986.23	(1,208.81)
Increase/(Decrease) in Other Current Liability	609.63	56.98
(Increase)/Decrease in Inventories	(3,136.35)	(5,551.82)
(Increase)/Decrease in Trade Receivable	(19,006.16)	(2,187.37)
(Increase)/Decrease in Other Financial Assets	656.20	381.57
(Increase)/Decrease in Other Current Assets	(4,137.21)	510.05
(Increase)/Decrease in Other Financial Assets -Loans	(6.98)	(4.86)
Increase/(Decrease) in Other Financial Liability	3.93	191.49
Increase/(Decrease) in Short-term Provisions	25.99	11.85
Net changes in working capital	**(20,004.72)**	**(7,800.92)**
Cash Generated from/(used in) operations	**(7,150.94)**	**(2,605.40)**
Direct Taxes paid	(1,012.75)	(672.14)
Net cash from/(Used in) operating activities (A)	**(8,163.69)**	**(3,277.53)**
B) CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant & Equipment	(3,779.83)	(19,339.31)
Receipt of Government Grants	-	85.00
Interest Income	128.59	239.88
Net cash from investing activities (B)	**(3,651.24)**	**(19,014.43)**
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share warrants	-	1,558.69
Proceeds of Long Term Borrowings	3,500.00	10,500.21
Repayment of Long Term Borrowings	(887.76)	(379.41)
Proceeds/(Repayment) in Short term Borrowings (net)	13,268.52	10,634.75
Repayment of Lease Liabilities	(6.56)	(7.36)
Finance Costs (Including Lease Liabilities Interest)	(3,670.13)	(675.49)
Dividends Paid (including Dividend Distribution Tax)	(154.57)	(147.97)
Security Deposits from Buyers	25.87	809.50
Net cash from financing activities (C)	**12,075.37**	**22,292.92**
Net increase in cash and cash equivalents (A+B+C)	**260.44**	**0.95**
Cash and cash equivalents as at Beginning	2.13	1.17
Cash and cash equivalents as at End	262.57	2.13

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 year figures have been regrouped and recasted where ever necessary to confirm the current year classification.

Date:- 11th May, 2024

Place:- Bhilwara

By order of the Board

For Krishana Phoschem Ltd.

(Sunil Kothari)

Whole Time Director & CFO

DIN : 02056569