



# KHAITAN CHEMICALS AND FERTILIZERS LIMITED

CIN: L24219MP1982PLC004937

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## Statement of Unaudited Financial Results for the quarter ended June 30, 2022

(Amount Rs. in Lakhs)

S. No	Particulars	Quarter ended			Year ended
		June 30, 2022	March 31, 2022	June 30, 2021	March 31, 2022
		Unaudited	Audited *	Unaudited	Audited
	<b>Continuing Operation</b>				
<b>1</b>	<b>Income</b>				
	I. Revenue from operations	21,563.62	19,286.05	14,072.94	82,377.79
	II. Other income	28.30	47.51	40.21	125.87
	<b>Total Income (I+II)</b>	<b>21,591.92</b>	<b>19,333.56</b>	<b>14,113.15</b>	<b>82,503.66</b>
<b>2</b>	<b>Expenses</b>				
	(a) Cost of material consumed	17,785.98	13,798.10	9,039.00	52,028.23
	(b) Purchase of Stock in Trade	-	-	0.39	0.19
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,675.09)	(985.40)	(1,982.74)	(3,594.50)
	(d) Employees benefits expense	838.71	905.21	722.03	3,102.11
	(e) Finance costs	426.90	221.05	323.37	1,262.42
	(f) Depreciation and amortisation expense	185.95	195.09	156.05	733.76
	<b>(g) Other expenses</b>				
	Outward transportation	1,841.39	1,891.76	1,314.66	7,610.84
	Others	3,140.21	2,989.35	2,168.21	11,071.98
	<b>Total expenses</b>	<b>20,544.05</b>	<b>19,015.16</b>	<b>11,740.97</b>	<b>72,215.03</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2) - Continuing operation</b>	<b>1,047.87</b>	<b>318.40</b>	<b>2,372.18</b>	<b>10,288.63</b>
<b>4</b>	<b>Exceptional items</b>				-
<b>5</b>	<b>Profit before tax (3-4) - Continuing operation</b>	<b>1,047.87</b>	<b>318.40</b>	<b>2,372.18</b>	<b>10,288.63</b>
<b>6</b>	<b>Tax Expense</b>				
	1) Current tax	285.61	(125.52)	671.25	2,630.03
	2) Deferred tax (Refer Note No.4)	(32.13)	113.87	(285.21)	(338.87)
	3) Tax adjustments for earlier years		24.77	-	(19.39)
	<b>Total tax expenses of continuing operation</b>	<b>253.48</b>	<b>13.12</b>	<b>386.04</b>	<b>2,271.77</b>
<b>7</b>	<b>Profit for the period/year (5-6) - Continuing operation</b>	<b>794.39</b>	<b>305.28</b>	<b>1,986.14</b>	<b>8,016.86</b>
	<b>Discontinued operation (Refer Note 4)</b>				
<b>8</b>	<b>Profit/(loss) before tax for the period/year - discontinued operation</b>	-	(21.27)	(60.63)	(89.86)
<b>9</b>	<b>Total tax expenses/ (credit) of discontinued operation</b>	-	5.35	15.26	22.62
<b>10</b>	<b>Profit/(loss)after tax for the period/year (8-9) - discontinued operation</b>	-	(15.92)	(45.37)	(67.23)
	<b>Total Profit (7+10)</b>	<b>794.39</b>	<b>289.36</b>	<b>1,940.77</b>	<b>7,949.62</b>
<b>11</b>	<b>Other Comprehensive Income (OCI) including discontinued operation</b>				
	<b>Items that will not be reclassified to profit or loss</b>				
	Re-measurements gain/(loss) on defined benefit plans	(6.55)	(28.05)	3.91	(16.32)
	Changes in fair value of financial assets	-	171.40	-	171.40
	Income tax on item that will not be reclassified to profit and loss	1.65	(10.15)	(0.98)	(13.10)
	<b>Items that will be reclassified to profit or loss</b>				
	Gain/(loss) in Cash Flow Hedges	39.40	69.53	12.06	3.73
	Income Tax Relating to items that will be reclassified to profit and Loss	(9.92)	(17.50)	(3.04)	(0.94)
	<b>Total other comprehensive income, net of tax</b>	<b>24.58</b>	<b>185.23</b>	<b>11.95</b>	<b>144.77</b>
<b>12</b>	<b>Total Comprehensive Income for the period/year (10+11)</b>	<b>818.97</b>	<b>474.59</b>	<b>1,952.72</b>	<b>8,094.39</b>
<b>13</b>	<b>Paid-up equity share capital ( Face Value Per Share Re. 1/-)</b>	<b>969.89</b>	<b>969.89</b>	<b>969.89</b>	<b>969.89</b>
<b>14</b>	<b>Other Equity (As per last audited Balance Sheet)</b>	-	-	-	<b>24,255.66</b>
<b>15</b>	<b>Earning Per Share ( of Re. 1/- each) (not annualised)</b>				
	Basic and diluted - continuing operation (Rupees)	<b>0.82</b>	<b>0.31</b>	<b>2.05</b>	<b>8.27</b>
	Basic and diluted - discontinued operation (Rupees)	-	(0.01)	(0.05)	(0.07)
	Basic and diluted - continuing operation and discontinued operation (Rupees)	<b>0.82</b>	<b>0.30</b>	<b>2.00</b>	<b>8.20</b>

Segment Wise Revenues, Results, Assets & Liabilities:					
(Amount Rs. in Lakhs)					
S.No	Particulars	Quarter ended			Year ended
		June 30, 2022	March 31, 2022	June 30, 2021	March 31, 2022
		Unaudited	Audited *	Unaudited	Audited
<b>1</b>	<b>Segment Revenues</b>				
	[Net sale/income from each segment]				
	a) Fertilizers	17,664.12	16,078.81	11,918.08	72,493.65
	b) Chemicals & Speciality Chemicals	7,771.35	5,309.73	3,343.44	18,512.44
	c) Unallocated (others)	-	-	26.43	26.42
	<b>Total</b>	<b>25,435.47</b>	<b>21,388.54</b>	<b>15,287.95</b>	<b>91,032.51</b>
	Less: Inter Segment Revenue	3,843.55	2,054.98	1,174.80	8,528.85
	<b>Sales/Income from continuing operation</b>	<b>21,591.92</b>	<b>19,333.56</b>	<b>14,113.15</b>	<b>82,503.66</b>
	Sale/income from discontinued operations	-	0.60	85.70	198.83
	<b>Net Sales/ Income from continuing and discontinued operations</b>	<b>21,591.92</b>	<b>19,334.16</b>	<b>14,198.85</b>	<b>82,702.49</b>
<b>2</b>	<b>Segment Results</b>				
	[Profit/ (Loss) before tax and interest from each segment]				
	a) Fertilizers	(815.72)	(135.82)	2,180.04	8,206.89
	b) Chemicals & Speciality Chemicals	2,290.49	675.27	648.35	3,477.00
	c) Unallocated (others)	-	-	(132.83)	(132.84)
	<b>Total</b>	<b>1,474.77</b>	<b>539.45</b>	<b>2,695.56</b>	<b>11,551.05</b>
	Less: i) Interest and other financial expenses (Continuing operations)	426.90	221.05	323.37	1,262.42
	ii) Other unallocated expenditure net off (Continuing operations)	-	-	-	-
	iii) Unallocated income (Continuing operations)	-	-	-	-
	<b>Profit before tax (continuing operations)</b>	<b>1,047.87</b>	<b>318.40</b>	<b>2,372.18</b>	<b>10,288.63</b>
	<b>Profit/loss before tax (discontinued operations)</b>	<b>-</b>	<b>(21.27)</b>	<b>(60.63)</b>	<b>(89.86)</b>
	<b>Total profit before tax</b>	<b>1,047.87</b>	<b>297.13</b>	<b>2,311.56</b>	<b>10,198.77</b>
<b>3</b>	<b>Segment Assets</b>				
	a) Fertilizers	62,941.91	50,233.62	43,500.71	50,233.62
	b) Chemicals & Speciality Chemicals	4,097.56	4,887.29	2,965.49	4,887.29
	c) Discontinued Operation	612.68	612.68	666.52	612.68
	d) Unallocated (others)	1,342.79	1,344.05	302.28	1,344.05
	<b>Total</b>	<b>68,994.94</b>	<b>57,077.64</b>	<b>47,435.00</b>	<b>57,077.64</b>
<b>4</b>	<b>Segment Liabilities</b>				
	a) Fertilizers	41,755.44	30,619.58	26,238.74	30,619.58
	b) Chemicals & Speciality Chemicals	172.13	71.59	144.84	71.59
	c) Discontinued Operation	7.38	7.38	15.91	7.38
	d) Unallocated (others)	1,160.96	1,153.55	1,660.64	1,153.55
	<b>Total</b>	<b>43,095.91</b>	<b>31,852.10</b>	<b>28,060.13</b>	<b>31,852.10</b>
<b>5</b>	<b>Capital Employed (3-4)</b>	<b>25,899.03</b>	<b>25,225.54</b>	<b>19,374.87</b>	<b>25,225.54</b>
<b>Notes: *Refer note No. 5</b>					
1 The above results were reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on August 2, 2022.					
2 The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors. The Report does not contain anything which would have impact on the results for the quarter ended June 30, 2022.					
3 In the quarter ended September 30, 2021, the Company had classified its Used Plant & Machinery, Iron Scraps & Building Scrap etc. of Solvent Extraction Plant (Soya Plant) situated at Dosigaon Industrial Area, Dosigaon, Ratlam- 457001 (M.P) as assets held for sale. During the quarter the Company has entered into an agreement for disposal of the said asset, subject to necessary approvals still awaited, any possible gain on disposal will be booked at the time of conclusions of the agreement. The previous period/year figures in the results have also been re-grouped accordingly.					
4 Others segment includes Corporate Investments, Income Tax and Deferred Tax.					
5 The figures for the March 31, 2022 quarter are the balancing figures between the audited figures in respect of full financial year and un-audited published figures in respect of the financial results upto the third quarter of the financial year.					
6 The figures for the corresponding period have been restated wherever necessary to make comparable.					
<b>By order of the Board</b>					
<b>for KHAITAN CHEMICALS AND FERTILIZERS LIMITED</b>					
<b>(SHAILESH KHAITAN)</b>					
<b>CHAIRMAN &amp; MANAGING DIRECTOR</b>					
<b>DIN : 00041247</b>					
Place: New Delhi					
Date: August 2, 2022					