

United Phosphorus Limited
Consolidated Financial Results
For the Quarter ended 30th September 2008

(Rs in Lacs)

Particulars	Three Months ended	Three Months ended	Half Year ended	Half Year ended	Previous Year ended
	30.09.2008	30.09.2007	30.09.2008	30.09.2007	31.03.2008
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income					
a) Net Sales / Income form Operations	112,549	86,254	240,650	167,355	351,552
b) Other Income form Operations	3,126	2,247	4,956	5,372	21,506
Total Income	115,675	88,501	245,606	172,727	373,058
2 Expenditure					
a) Consumption of Raw Materials, Packing Material, Traded goods & Increase / Decrease in stock	55,094	44,831	124,855	84,790	181,457
b) Employee Cost	11,095	9,128	22,931	18,750	40,165
c) Depreciation / Amortisation	4,548	5,027	8,324	10,072	15,222
d) Other Expenses	27,878	17,275	51,120	35,230	80,882
Total	98,615	76,261	207,230	148,842	317,726
3 Profit from Operations before Other Income, Interest and Exceptional items	17,060	12,240	38,376	23,885	55,332
4 Other Income	809	166	2,283	443	3,112
5 Profit from Operations before Interest and Exceptional items	17,869	12,406	40,659	24,328	58,444
6 Interest and Finance Cost	5,996	3,309	12,338	6,508	16,882
7 Profit after Interest but before Exceptional Items	11,873	9,097	28,321	17,820	41,562
8 Exceptional Items					11,436
9 Profit / (Loss) from Ordinary Activities before Tax	11,873	9,097	28,321	17,820	30,126
Provision for Taxation					
Current	491	24	1,433	233	1,413
Deferred	205	1,017	1,123	2,152	2,626
Fringe Benefit Tax	101	75	145	120	198
10 Tax expense	797	1,116	2,701	2,505	4,237
11 Net Profit / (Loss) from Ordinary Activities after Tax	11,076	7,981	25,620	15,315	25,889
12 Add Income from Associate Co	1,128	846	1,352	890	2,218
13 Net Profit After Tax with Income from Associate Co.	12,204	8,827	26,972	16,205	28,107
14 Paid up Equity Share Capital (Face value of the share Rs 2/- each)	4,396	3,751	4,396	3,751	4,393
15 Reserves excluding Revaluation Reserves as per Balance Sheet of the previous accounting year					210,875
16 Earnings per share (EPS) Basic and Diluted EPS before and after Extraordinary Items for the period, for the year to date & for the previous year (not to be annualised)					
Basic Earnings per share of Rs 2. each (Rs)	2.77	2.08	6.13	3.89	6.46
Diluted Earnings per share of Rs 2. each (Rs)	2.38	1.95	5.26	3.64	5.83
17 Public Shareholding					
Number of Shares :	158,288,054	132,133,441	158,288,054	132,133,441	158,152,026
% of shareholding	72.02%	70.46%	72.02%	70.46%	72.00%

Notes:

- 1 The Board of directors has fixed 31 st October ,2008 as the record date for the issue of Bonus Shares in the ratio of one equity share of Rs 2/- each, for every one equity share of the company held on that date . The basic and diluted EPS has been calculated after taking into account the proposed bonus issue as per the Accounting Standard 20 " Earnings per share " issued by the Institute of Chartered Accountants of India
- 2 Share of Profit in Associate Company (Advanta Group) for the half year is considered on the basis of their unaudited Consolidated Results for the half year ended 30th June 2008
- 3 Previous period / Year's figures have been regrouped / rearranged wherever necessary.