



United Phosphorus Limited

Consolidated Unaudited Results

(Investor's Presentation)

For the Period Apr 10 To Jun 10.

26th July 2010

*Global Manufacturer Supplier & Distributor of
Crop Protection Products*

Comparative Results of 1st Qtr of 10-11

Particulars	Qtr Ending June 10			Qtr Ending June 09			Growth %
	Lacs	Lacs	%	Lacs	Lacs	%	
Gross Revenues		148,719	100%		164,418	100%	-10%
Domestic Revenues	40,523		27%	36,830		22%	10%
International Revenues	108,196		73%	127,588		78%	-15%
Cost of Goods Sold		92,751	62%		107,544	65%	-14%
Gross Margin		55,968	38%		56,874	35%	-2%
Overheads		25,185	17%		25,520	16%	-1%
EBDITA		30,783	21%		31,354	19%	-2%
Depreciation & Amortisation		4,717	3%		5,014	3%	-6%
Interest & Finance Charges		10,036	7%		5,779	4%	74%
Income From Associates		(64)	0%		(258)	0%	-75%
Profit Before Tax		15,966	11%		20,303	12%	-21%
Tax provision		1,563	1%		2,675	2%	2%
Profit After Tax		14,403	10%		17,628	11%	-18%



Income by Region – 1st Qtr 10-11

Region	1st Qtr of 10		1st Qtr of 09		Growth	
	Lacs	%	Lacs	%	Lacs	%
North America	38,606	26%	43,793	27%	(5,186)	-12%
India	40,523	27%	36,830	22%	3,693	10%
Europe	36,469	25%	48,547	30%	(12,078)	-25%
Rest of World	33,121	22%	35,248	21%	(2,128)	-6%
Total	148,719	100%	164,418	100%	(15,699)	-10%



Sales Analysis

Particulars	%
Sales	-11%
Exchange Impact	-7%
Balance Increase	-5%
Rate Variance	-7%
Quantity Variance	2%



Working Capital Analysis

Particulars		30-06-09 3m	31-03-10 12 m	30-06-10 3 m	Incr Over Mar 10
Turnover	Rs. Crs	1615	5290	1430	
Inventory	Rs. Crs	1471	1008	1051	43
No of Days		83	70	67	-2
Receivables	Rs. Crs	1658	1213	1372	159
No of Days		94	84	88	4
Payables	Rs. Crs	1687	1454	1616	162
No of Days		95	100	103	3
Net Working Capital	Rs. Crs	1442	767	807	40
Net Working Capital Days/ Sales		81	53	52	-1



Financial Results Apr-Jun 10

Particulars	Rs in Lacs		
	Quarter ended 30.06.2010 (Unaudited)	Quarter ended 30.06.2009 (Unaudited)	Year ended 31.03.2010 (Audited)
Income			
a) Net Sales	143,021	161,540	529,004
b) Other Income from Operations	3,835	2,228	17,024
Total Income	146,856	163,768	546,028
Expenditure			
a) Consumption of Raw Materials, Packing Material, Traded goods & Increase / Decrease in Stock	76,472	95,505	295,415
b) Employee Cost	13,335	12,472	50,183
c) Depreciation / Amortisation	4,717	5,014	21,470
d) Other Expenses	28,129	25,087	100,523
Total	122,653	138,078	467,591
Profit from Operations before Other Income, Interest and Exceptional items	24,203	25,690	78,437
Other Income	1,863	650	3,429
Profit from Operations before Interest and Exceptional items	26,066	26,340	81,866
Interest and Finance Cost	10,036	5,779	19,379
Profit after Interest but before Exceptional Items	16,030	20,561	62,487
Exceptional Items			2,670
Profit / (Loss) from Ordinary Activities before Tax	16,030	20,561	59,817
Tax expense	1,563	2,675	8,135
Net Profit / (Loss) from Ordinary Activities after Tax	14,467	17,886	51,682
Less: Minority Interest	168	4	593
Add/(Less) Income from Associate Co	(64)	(258)	1,875
Net Profit After Tax with Income from Associate Co.	14,235	17,624	52,964



Thank You

