

General information about company	
Scrip code	530125
NSE Symbol	
MSEI Symbol	
ISIN*	INE103E01016
Name of company	Samrat Pharmachem Limited
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2019
Date of end of financial year	31-03-2020
Date of board meeting when results were approved	14-11-2019
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-09-2019
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Pharmaceutical Chemicals
Start date and time of board meeting	14-11-2019 18:00
End date and time of board meeting	14-11-2019 19:00
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2019	01-04-2019
B	Date of end of reporting period	30-09-2019	30-09-2019
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	3653.82	7201.88
	Other income	41.87	45.94
	Total income	3695.69	7247.82
2	Expenses		
(a)	Cost of materials consumed	3300.9	6513.44
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	29.85	-43.04
(d)	Employee benefit expense	30.25	59.32
(e)	Finance costs	22.73	39.39
(f)	Depreciation, depletion and amortisation expense	10.66	21.19
(f)	Other Expenses		
1	Manufacturing Expenses	50.11	104.99
2	Administration Expenses	19.03	37.26
3	Selling & Distribution Expenses	17.1	45.42
10			
	Total other expenses	86.24	187.67
	Total expenses	3480.63	6777.97

Financial Results – Ind-AS			
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3	Total profit before exceptional items and tax	215.06	469.85
4	Exceptional items	0	0
5	Total profit before tax	215.06	469.85
7	Tax expense		
8	Current tax	52.51	116.3
9	Deferred tax	12.29	16.28
10	Total tax expenses	64.8	132.58
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	150.26	337.27
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	150.26	337.27

Financial Results – Ind-AS			
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D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	0	0

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Unaudited	Unaudited
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	150.26	337.27
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	308.97	308.97
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	4.86	10.92
	Diluted earnings (loss) per share from continuing operations	4.86	10.92
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	4.86	10.92
	Diluted earnings (loss) per share from continuing and discontinued operations	4.86	10.92
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

1. The above results were reviewed by the Audit Committee of the Board of Directors.
2. The Statutory Auditors have carried out a limited review of the results for the quarter ended 30th September, 2019.
3. The above unaudited results have been taken on record by the Board of Directors at its Meeting held on Thursday, 14 November, 2019 at the Corporate Office of the Company.
4. The Company has adopted Indian Accounting Standards ('Ind AS') notified by the Ministry of Corporate Affairs with effect from 01 April 2017 (with a transition date of 01 April 2016). Accordingly the financial results for the quarter ended 30 September 2019 have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 as prescribed under section 133 of the Companies Act, 2013.
5. The Company manufactures pharmaceutical chemicals, which is a single business segment.
6. Figures for the previous period have been regrouped / reclassified, wherever necessary.

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2019
Date of end of reporting period	30-09-2019
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1	Non-current assets
Property, plant and equipment	695.84
Capital work-in-progress	61.92
Investment property	0
Goodwill	0
Other intangible assets	0.39
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	0
Trade receivables, non-current	0
Loans, non-current	20.92
Other non-current financial assets	0
Total non-current financial assets	20.92
Deferred tax assets (net)	0
Other non-current assets	46.07
Total non-current assets	825.14
2	Current assets
Inventories	899.12
Current financial asset	
Current investments	0.1
Trade receivables, current	2964.96
Cash and cash equivalents	327.95
Bank balance other than cash and cash equivalents	0
Loans, current	0
Other current financial assets	0
Total current financial assets	3293.01
Current tax assets (net)	0
Other current assets	28.93
Total current assets	4221.06

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2019
	Date of end of reporting period	30-09-2019
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	5046.2
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	308.97
	Other equity	2035
	Total equity attributable to owners of parent	2343.97
	Non controlling interest	
	Total equity	2343.97
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	7.3
	Trade payables, non-current	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	7.3
	Provisions, non-current	0
	Deferred tax liabilities (net)	48.45
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	55.75
Current liabilities		
Current financial liabilities		
	Borrowings, current	1057.19
	Trade payables, current	1405.44
	Other current financial liabilities	0
	Total current financial liabilities	2462.63
	Other current liabilities	68.33
	Provisions, current	115.52
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	2646.48
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	2702.23
	Total equity and liabilities	5046.2
Disclosure of notes on assets and liabilities		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2019	01-04-2019
Date of end of reporting period	30-09-2019	30-09-2019
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

