

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	01-04-2021
Date of end of financial year	31-03-2022
Date of board meeting when results were approved	30-05-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-04-2022
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Pharmaceutical Chemical
Start date and time of board meeting	30-05-2022 14:00
End date and time of board meeting	30-05-2022 16:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

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	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
C	Whether results are audited or unaudited	Audited	Audited
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	6015.78	22181.17
	Other income	8.61	55.08
	Total income	6024.39	22236.25
2	Expenses		
(a)	Cost of materials consumed	4891.76	19023.42
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-114.46	-33.33
(d)	Employee benefit expense	52.75	177.47
(e)	Finance costs	16.82	67.45
(f)	Depreciation, depletion and amortisation expense	15.08	59.47
(f)	Other Expenses		
1	Manufacturing Expenses	101.02	376.66
2	Administration Expenses	34.44	93.35
3	Selling & Distribution Expenses	33.33	109.27
10			
	Total other expenses	168.79	579.28
	Total expenses	5030.74	19873.76

Financial Results – Ind-AS			
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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.		
3	Total profit before exceptional items and tax	993.65	2362.49
4	Exceptional items	-2.34	-2.34
5	Total profit before tax	991.31	2360.15
7	Tax expense		
8	Current tax	302.99	638.82
9	Deferred tax	-11.15	2.84
10	Total tax expenses	291.84	641.66
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	699.47	1718.49
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	699.47	1718.49

Financial Results – Ind-AS			
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B	Date of end of reporting period	31-03-2022	31-03-2022
C	Whether results are audited or unaudited	Audited	Audited
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)
A	Date of start of reporting period	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
C	Whether results are audited or unaudited	Audited	Audited
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.		
23	Total Comprehensive Income for the period	699.47	1718.49
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		0
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	22.64	55.62
	Diluted earnings (loss) per share from continuing operations	22.64	55.62
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	22.64	55.62
	Diluted earnings (loss) per share from continuing and discontinued operations	22.64	55.62
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 above results have been taken on record by the Board of Directors at it Meeting held on Monday, 30 May 2022 at the Corporate Office of the Company.
3. The figures of the quarter ended 31 Mar 2022 and 31 Mar 2021 are the balancing figures between the audited figures in respect of full financial years and the published (unaudited) up to the third quarter of relevant financial year.
4. The Board of Directors have proposed a dividend of 10%, subject to approval in the ensuring Annual General Meeting
5. The Company manufactures phamaceutical chemicals, which is a single business segment.
6. The figures for the previous period have been regrouped where necessary to conform to current period's classification.

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2021
Date of end of reporting period	31-03-2022
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	997.72
Capital work-in-progress	0
Investment property	0
Goodwill	0
Other intangible assets	0.85
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	20.57
Other non-current financial assets	0
Total non-current financial assets	20.57
Deferred tax assets (net)	0
Other non-current assets	59.7
Total non-current assets	1078.84
2 Current assets	
Inventories	1241.6
Current financial asset	
Current investments	1
Trade receivables, current	4357.46
Cash and cash equivalents	1726.75
Bank balance other than cash and cash equivalents	0
Loans, current	1.5
Other current financial assets	0
Total current financial assets	6086.71
Current tax assets (net)	
Other current assets	54.05
Total current assets	7382.36

Statement of Asset and Liabilities	
	Current year ended (dd-mm-yyyy)
Particulars	
Date of start of reporting period	01-04-2021
Date of end of reporting period	31-03-2022
Whether results are audited or unaudited	Audited
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	8461.2
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	308.97
Other equity	4373.2
Total equity attributable to owners of parent	4682.17
Non controlling interest	
Total equity	4682.17
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	0
Trade payables, non-current	0
Other non-current financial liabilities	0
Total non-current financial liabilities	0
Provisions, non-current	0
Deferred tax liabilities (net)	46.09
Deferred government grants, Non-current	0
Other non-current liabilities	0
Total non-current liabilities	46.09
Current liabilities	
Current financial liabilities	
Borrowings, current	751.97
Trade payables, current	2334.11
Other current financial liabilities	0
Total current financial liabilities	3086.08
Other current liabilities	87.72
Provisions, current	559.14
Current tax liabilities (Net)	0
Deferred government grants, Current	0
Total current liabilities	3732.94
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	3779.03
Total equity and liabilities	8461.2
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	01-01-2022	01-04-2021
Date of end of reporting period	31-03-2022	31-03-2022
Whether accounts are audited or unaudited	Audited	Audited
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		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021
B	Date of end of reporting period	31-03-2022
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	2360.15
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	67.45
	Adjustments for decrease (increase) in inventories	-101.61
	Adjustments for decrease (increase) in trade receivables, current	-1056.92
	Adjustments for decrease (increase) in trade receivables, non-current	-30.84
	Adjustments for decrease (increase) in other current assets	-0.75
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	2.34
	Adjustments for other financial assets, current	3.96
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	642.27
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	59.47
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	13.86
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-428.49
	Net cash flows from (used in) operations	1931.66
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-153.46

	Net cash flows from (used in) operating activities	1778.2
	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	7.58
	Purchase of property, plant and equipment	127.63
	Proceeds from sales of investment property	0
	Purchase of investment property	30.15
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	13.02
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-137.18
	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	127.4
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	67.45

Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-194.85
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1446.17
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	1446.17
Cash and cash equivalents cash flow statement at beginning of period	24.18
Cash and cash equivalents cash flow statement at end of period	1470.35