



Samrat Pharmachem Limited

Manufacturers & Exporters of Pharmaceutical Chemicals

Regd. Office & Factory

Plot No. A2/3445, GIDC,
Phase 4, Ankleshwar - 393002,
Gujarat, India
Tel: +91-7045456789 / 7046456789
Web: www.samratpharmachem.com

CIN: L24230GJ1992PLC017820

Corporate Office

701/702 Business Square,
M. A. Road, Andheri (West),
Mumbai - 400058, India
Tel: +91-7507534567 / 8760345678
E: contact@samratpharmachem.in

February 14, 2024

To,
**Department of Corporate Services,
BSE Limited**
P J Towers,
Dalal Street,
Mumbai - 400 001.

Scrip Code: 530125

Dear Sir,

**Sub: Approval of Unaudited Standalone Financial Results for the quarter ended
December 31, 2023**

We wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Wednesday, February 14, 2024, the Board has considered and took on record the Un-Audited Standalone Financial Results of the Company for the quarter ended December 31, 2023, which is enclosed herewith along with the Limited Review Report of the Statutory Auditor of the Company.

The meeting of the Board of Directors of the Company commenced at 15:00 hrs and concluded at 16:00 hrs.

Kindly inform all your members.

Thanking you,

Yours faithfully,
For Samrat Pharmachem Limited

Nishant Kankaria
Company Secretary & Compliance Officer

Samrat Pharmachem Limited

Regd Office : Plot No. A2/3445, GIDC, Phase 4, Ankleshwar - 393 002, Gujarat (Website: www.samratpharmachem.com)
Corp Office : 701/702 Business Square, M. A. Road, Andheri (West), Mumbai - 400 058 (CIN: L24230GJ1992PLC017820)



Statement of unaudited financial results for the quarter and nine months period ended December 31, 2023

(Currency : Indian Rupees in lakhs)

	Quarter ended			9 Months period ended		Year ended
	31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A Continuing Operations						
I INCOME						
a) Revenue From Operations	6,167.37	7,974.49	8,384.64	19,889.85	24,146.45	31,064.59
b) Other Income	42.11	29.95	27.99	108.50	44.97	47.77
Total Income	6,209.48	8,004.44	8,412.63	19,998.35	24,191.42	31,112.36
II EXPENSES						
a) Cost of Material Consumed	6,229.62	7,211.13	8,083.83	19,005.47	22,525.39	28,800.40
b) Purchase of Traded Goods	-	-	-	-	-	-
c) Changes in inventories	(284.79)	508.82	(243.01)	132.68	(1,477.92)	(1,013.88)
d) Employee benefits expense	56.37	50.59	45.50	156.30	129.82	187.90
e) Finance costs	23.06	13.10	62.35	58.15	106.47	123.17
f) Depreciation and amortisation expense	16.20	16.31	16.10	48.70	47.86	64.30
g) Other expenses	154.92	180.76	170.44	483.96	527.67	697.43
Total expenses	6,195.38	7,980.71	8,135.21	19,885.26	21,859.29	28,859.32
III Profit before tax before exceptional items (I - II)	14.10	23.73	277.42	113.09	2,332.13	2,253.04
IV Exceptional item income	-	-	-	-	-	-
Profit before tax after exceptional items (III + IV)	14.10	23.73	277.42	113.09	2,332.13	2,253.04
VI Tax expense						
a) Current tax	3.76	6.03	44.74	28.79	579.65	615.82
b) Deferred tax	(31.10)	36.31	27.90	0.35	20.09	(20.69)
c) Short / (Excess) provision for tax - prior years	7.00	0.21	(4.82)	7.22	(5.14)	(5.14)
Total Tax	(20.34)	42.55	67.82	36.36	594.60	589.99
VII Profit for the year (V - VI)	34.44	(18.82)	209.60	76.73	1,737.53	1,663.05
VIII Other Comprehensive Income						
(a) Items that will not be reclassified to profit or loss						
Remeasurement (losses) / gains on defined benefit obligations (net)	-	-	-	-	-	-
Income tax on above credit / (charge)	-	-	-	-	-	-
Total (a)	-	-	-	-	-	-
(b) Items that will be reclassified to profit or loss						
Income tax on above credit / (charge)	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
Total other comprehensive (loss) / income	-	-	-	-	-	-
IX Total Comprehensive Income for the year (VII + VIII)	34.44	(18.82)	209.60	76.73	1,737.53	1,663.05
X Basic and diluted earnings per equity share in Rupees (Face value Rs. 10 each) *	1.11	(0.61)	6.78	2.48	56.24	53.83
* Not annualised for period less than one year						



For Samrat Pharmachem Limited


Managing Director



Notes:

- 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 its Meeting held on Wednesday, February 14, 2024 at the Corporate Office of the Company.
- 3 The Company manufactures pharmaceutical chemicals, which is a single business segment.
- 4 The figures for the previous period have been regrouped where necessary to conform to current period's classification.

**By order of the Board of Directors
For Samrat Pharmachem Limited**



**Lalit Mehta
Managing Director**

Place: Mumbai

Date: February 14, 2024



Shah & Savla LLP

Chartered Accountants

CA Mulesh Savla
Advisory & Regulatory

CA Nilesh Dedhia
Direct Tax & Litigation

CA Miral Nagda
Audit & Assurance

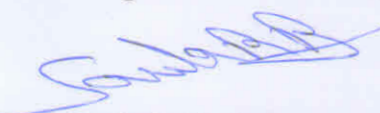
CA Nihar Dharod
Indirect Tax & Litigation

Independent Auditor's Review Report on Quarterly and Year-to-date Unaudited Financial Results of the Company pursuant to the regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015, as amended

To the Board of Directors of Samrat Pharmachem Limited

1. We have reviewed the accompanying statement of unaudited financials result of Samrat Pharmachem Limited, for the Quarter ended 31st December, 2023 and year to date results for the period from 01 April 2023 to 31 December 2023 (the "statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors / Committee of Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim financial information performed by Independent Auditor of the entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Shah & Savla LLP
Chartered Accountants
Firm Reg: No.:109364W/W100143


CA. Mulesh M. Savla
(Partner)
Membership No. 038404



UDIN: 24038404BKHJSS7590

Place: Mumbai

Date: 14th February, 2024

Office : 201-RNJ Corporate, Jawahar Road, Ghatkopar (East), Mumbai - 400077, INDIA.

T : (022) 6153 5500 / 2501 0700 | E : info@shahnsavla.com | W : www.shahnsavla.com