

General information about company		
Scrip code*	530125	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE103E01016	
Name of company	Samrat Pharmachem Limited	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	14-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	26-09-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Second quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Single segment	
Description of single segment	Pharmaceutical Chemicals	
Start date and time of board meeting	14-11-2025 14:00	
End date and time of board meeting	14-11-2025 20:30	
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	Not applicable	
Whether the company has any related party?	No	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	No	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	17-04-2025	
Indicate Company website link for updated RPT policy of the Company	www.samratpharmachem.com	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There are no defaults in payment of Loans

Financial Results – Ind-AS

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	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	7887.03	15452.19
	Other income	4.81	73.94
	Total income	7891.84	15526.13
2	Expenses		
(a)	Cost of materials consumed	7333.35	15585.06
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	381.2	-531.51
(d)	Employee benefit expense	54.69	105.47
(e)	Finance costs	25.53	69.32
(f)	Depreciation, depletion and amortisation expense	17.85	34.85
(g)	Other Expenses		
1	Manufacturing, Administration, Selling & Distribution Expense	154.06	317
	Total other expenses	154.06	317
	Total expenses	7966.68	15580.19
3	Total profit before exceptional items and tax	-74.84	-54.06
4	Exceptional items	0	0
5	Total profit before tax	-74.84	-54.06
6	Tax expense		
7	Current tax	0.07	0.16
8	Deferred tax	-16.18	27.4
9	Total tax expenses	-16.11	27.56
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	-58.73	-81.62
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	-58.73	-81.62
17	Other comprehensive income net of taxes	0	0
18	Total Comprehensive Income for the period	-58.73	-81.62
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		

	Paid-up equity share capital	308.97	308.97	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-1.9	-2.64	
	Diluted earnings (loss) per share from continuing operations	-1.9	-2.64	
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	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-1.9	-2.64	
	Diluted earnings (loss) per share from continuing and discontinued operations	-1.9	-2.64	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

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 Friday, November 14, 2025 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.

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	1114.6
	Capital work-in-progress	39.61
	Investment property	0
	Goodwill	0
	Other intangible assets	1.34
	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	382.45
	Trade receivables, non-current	0
	Loans, non-current	27.9
	Other non-current financial assets	397.7
	Total non-current financial assets	808.05
	Deferred tax assets (net)	0
	Other non-current assets	0
	Total non-current assets	1963.6
2	Current assets	
	Inventories	3870.53
	Current financial asset	
	Current investments	897.37
	Trade receivables, current	5142.17
	Cash and cash equivalents	1001.37
	Bank balance other than cash and cash equivalents	37.77
	Loans, current	0
	Other current financial assets	0.08
	Total current financial assets	7078.76
	Current tax assets (net)	
	Other current assets	214.94
	Total current assets	11164.23
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	13127.83
	Total current assets	11164.23
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	13127.83
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	308.97

	Other equity	6758.53
	Total equity attributable to owners of parent	7067.5
	Non controlling interest	
	Total equity	7067.5
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	0
	Provisions, non-current	0
	Deferred tax liabilities (net)	38.51
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	38.51
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1094.88
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4922.77
	Total Trade payable	4922.77
	Other current financial liabilities	45.05
	Total current financial liabilities	6062.7
	Other current liabilities	0
	Provisions, current	0
	Current tax liabilities (Net)	-40.88
	Deferred government grants, Current	0
	Total current liabilities	6021.82
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	6060.33
	Total equity and liabilities	13127.83
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	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	0.00	0.00
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	0.00	0.00
5	Total Other comprehensive income	0.00	0.00

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-54.06
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	69.32
	Adjustments for decrease (increase) in inventories	-70
	Adjustments for decrease (increase) in trade receivables, current	511.97
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	612.79
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-2.46
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	-26.13
	Adjustments for increase (decrease) in trade payables, current	1066.62
	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	31.25
	Adjustments for depreciation and amortisation expense	34.85
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	-2.49
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	-0.22
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	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	-46.69
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	2178.81
	Net cash flows from (used in) operations	2124.75
	Dividends received	-2.1
	Interest paid	0
	Interest received	-10.54
	Income taxes paid (refund)	135.17
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	1976.94
3	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	-123.89
	Other cash payments to acquire equity or debt instruments of other entities	729.88
	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	-142.44
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	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	2.1
	Interest received	10.54
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-983.57
4	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	103.39
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	30.9
	Interest paid	69.32
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	3.17
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	996.54
5	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	996.54

	Cash and cash equivalents cash flow statement at beginning of period	4.83
	Cash and cash equivalents cash flow statement at end of period	1001.37