

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	30-05-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-03-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth 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	Audited	
Segment Reporting	Single segment	
Description of single segment	Pharmaceutical Chemicals	
Start date and time of board meeting	30-05-2026 14:00	
End date and time of board meeting	30-05-2026 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	Declaration of unmodified opinion	
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	30-03-2026	
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		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Unaudited	Audited
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	7177.32	28972.12
	Other income	-30.67	83.37
	Total income	7146.65	29055.49
2	Expenses		
(a)	Cost of materials consumed	7038.07	28966.68
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	34.61	-662.02
(d)	Employee benefit expense	68.8	227.6
(e)	Finance costs	13.65	95.53
(f)	Depreciation, depletion and amortisation expense	18.55	71.98
(g)	Other Expenses		
1	Manufacturing, Administration, Selling & Distribution Expense	160.3	653.82
	Total other expenses	160.3	653.82
	Total expenses	7333.98	29353.59
3	Total profit before exceptional items and tax	-187.33	-298.1
4	Exceptional items	0	0
5	Total profit before tax	-187.33	-298.1
6	Tax expense		
7	Current tax	0	3.05
8	Deferred tax	16.3	30.05
9	Total tax expenses	16.3	33.1
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	-203.63	-331.2
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	-203.63	-331.2
17	<u>Other comprehensive income net of taxes</u>	0	0
18	Total Comprehensive Income for the period	-203.63	-331.2
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	0	
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-6.59	-10.72
	Diluted earnings (loss) per share from continuing operations	-6.59	-10.72
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	-6.59	-10.72
	Diluted earnings (loss) per share from continuing and discontinued operations	-6.59	-10.72
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 it Meeting held on Saturday, May 30, 2026 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	Year ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Assets		
1 Non-current assets		
Property, plant and equipment		1170.25
Capital work-in-progress		112.31
Investment property		
Goodwill		0
Other intangible assets		1.21
Intangible assets under development		
Biological assets other than bearer plants		
Investments accounted for using equity method		
Non-current financial assets		
Non-current investments		350.33
Trade receivables, non-current		
Loans, non-current		31.09
Other non-current financial assets		
1 Other financial assets		397.7
2		
3		
4		
5		
Details of other non-current financial assets		
	Total of other non-current financial assets	397.7
	Total non-current financial assets	779.12
Deferred tax assets (net)		
Other non-current assets		
1		
2		
3		
4		
5		
Details of other non-current assets		
	Total of other non-current assets	
	Total non-current assets	2062.89
2 Current assets		
Inventories		4362.27
Current financial asset		
Current investments		36.78
Trade receivables, current		5104.81
Cash and cash equivalents		588.24
Bank balance other than cash and cash equivalents		11.5
Loans, current		0
Other current financial assets		
1 Other financial assets		1.7
2		
3		
4		
5		
Details of other current financial assets		
	Total of Other current financial assets	1.7
	Total current financial assets	5743.03
Current tax assets (net)		273.38
Other current assets		
1		

2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	
	Total current assets	10378.68
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	12441.57
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	308.97
	Other equity	6508.95
	Total equity attributable to owners of parent	6817.92
	Non controlling interest	
	Total equity	6817.92
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	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
1		
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	0
	Provisions, non-current	0
	Deferred tax liabilities (net)	41.16
	Deferred government grants, Non-current	
	Other non-current liabilities	
1		
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	41.16
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1070.73
	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	4266.43
	Total Trade payable	4266.43
	Other current financial liabilities	
1	Others	16.84
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	16.84

	Total current financial liabilities	5354
	Other current liabilities	
1	Other current liabilities	228.49
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	228.49
	Provisions, current	0
	Current tax liabilities (Net)	0
	Deferred government grants, Current	
	Total current liabilities	5582.49
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	5623.65
	Total equity and liabilities	12441.57
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Unaudited	Audited
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		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
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	-298.1
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	95.53
	Adjustments for decrease (increase) in inventories	-561.74
	Adjustments for decrease (increase) in trade receivables, current	549.83
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	610.18
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-7.27
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0.14
	Adjustments for increase (decrease) in trade payables, current	410.28
	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	3.04
	Adjustments for depreciation and amortisation expense	71.98
	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	228.27
	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	-29.91
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	1367.84
	Net cash flows from (used in) operations	1069.74
	Dividends received	-3.27
	Interest paid	0
	Interest received	-25.47
	Income taxes paid (refund)	153.01
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	887.99
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	8917.78
	Other cash payments to acquire equity or debt instruments of other entities	8894.29
	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	-1.83
	Purchase of property, plant and equipment	307.79
	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	3.27
	Interest received	25.47
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-257.39
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	79.24
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	30.9
	Interest paid	95.53
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-47.19
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	583.41
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	583.41
	Cash and cash equivalents cash flow statement at beginning of period	4.83
	Cash and cash equivalents cash flow statement at end of period	588.24

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Shah & Savla LLP	Yes	30-04-2027