



SAMRAT FORGINGS LIMITED

CIN: L28910PB1981PLC056444

Regd. Office & Unit I : Village & P.O. Gholli Majra, Tehsil Derabassi, Distt. Mohali, Punjab - 140506 India

Unit II (Machining Division) : Village & P.O. Bhankarpur, Distt. Mohali, Punjab - 140 201 India

Tel. (P.B.X.) : +91-92572 40444, E-mail: info@samratforgings.com

Website: www.samratforgings.com



SFL/2025-26/259

Dated: 12.11.2025

**Corporate Relations Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001**

Sub: Outcome of Board Meeting and Quarterly Results – Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Scrip Code: 543229

Dear Sir/Madam,

In terms of Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. 12th November, 2025 have inter alia considered and approved the unaudited financial results for the quarter and half year ended 30th September, 2025. Copy of the unaudited financial results and limited review report from the company's statutory auditors are enclosed herewith.

The meeting commenced at 03.00 PM and Concluded at 4:10 PM

Kindly take the above information on your records.

Yours faithfully,
For Samrat Forgings Limited


**Sandeep Kumar
Company Secretary
FCS 9075**

Encl: As above

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs except Earning Per Share)

S. NO.	PARTICULARS	STANDALONE					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	5179.87	5057.11	5046.65	10236.98	9562.03	19107.43
	Other Income	48.16	20.09	22.88	68.25	32.19	60.81
II	Total Income	5228.03	5077.20	5069.53	10305.23	9594.22	19168.24
III	Expenses						
	(a) Cost of Materials consumed	2246.56	2609.93	2502.81	4856.49	4789.32	9450.96
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	190.28	(174.74)	(204.70)	15.54	(362.47)	(776.65)
	(c) Employee benefits expense	748.61	672.13	636.72	1420.74	1208.90	2528.18
	(d) Finance costs	178.16	191.64	161.66	369.80	323.97	707.29
	(e) Depreciation and amortization expense	119.49	116.44	96.63	235.93	189.61	404.91
	(f) Other expenses	1624.70	1521.49	1603.93	3146.19	3018.03	6162.53
	Total Expenses	5107.80	4936.89	4797.05	10044.69	9167.36	18477.22
IV	Profit/(loss) before exceptional Items and tax	120.23	140.31	272.48	260.54	426.86	691.02
V	Exceptional Items	-	-	-	-	6.17	6.17
VI	Profit/(loss) before tax	120.23	140.31	272.48	260.54	433.03	697.19
VII	Tax Expense						
	- Current Tax	0.14	9.44	67.44	9.58	99.53	66.92
	- Deferred Tax	39.09	26.58	8.90	65.67	3.68	111.17
	- Tax of Earlier Years	0.00	(0.25)	8.88	(0.25)	8.88	9.21
VIII	Profit for the period	81.00	104.54	187.26	185.54	320.94	509.89
IX	Other Comprehensive income						
	A (i) items that will not be reclassified to profit or loss	-	-	-	-	-	15.99
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
X	Total comprehensive income (after tax)	81.00	104.54	187.26	185.54	320.94	525.88
XI	Paid up Equity Share Capital (Face Value Rs. 10/- each)	500.00	500.00	500.00	500.00	500.00	500.00
XII	Other Equity	-	-	-	-	-	3183.15
XIII	Earning Per Share (In Rs.) (not annualized)						
	Basic	1.62	2.09	3.75	3.71	6.42	10.20
	Diluted	1.62	2.09	3.75	3.71	6.42	10.20
	See accompanying Notes to the Financial Results						



SAMRAT FORGINGS LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2025

(Rs. in Lakhs)

S No.	PARTICULARS	AS AT 30.09.2025 (Unaudited)	AS AT 31.03.2025 (Audited)
A)	<u>ASSETS</u>		
1	Non-Current Assets		
	(a) Property Plant & Equipment	7,224.53	7,090.98
	(b) Capital Work in Progress	2,003.79	1,642.14
	(c) Right of Use Asset	154.61	164.91
	(d) Financial assets		
	(i) Other Financial Assets	316.75	302.46
	Total non-current assets	9,699.68	9,200.49
2	Current Assets		
	(a) Inventories	5,724.75	5,878.95
	(b) Financial assets		
	(i) Trade receivables	2,261.74	2,396.17
	(ii) Cash & Cash Equivalents	3.98	3.02
	(iii) Other Bank Balances	142.22	111.42
	(iv) Other financial assets	9.00	4.23
	(c) Other current assets	435.80	423.88
	Total current assets	8,577.49	8,817.67
	Total assets	18,277.17	18,018.16
B)	<u>EQUITY AND LIABILITIES</u>		
1	Equity		
	(a) Equity Share Capital	500.00	500.00
	(b) Other Equity	3,368.70	3,183.15
	Total Equity	3,868.70	3,683.15
2	<u>Non Current Liabilities</u>		
	(a) Financial liabilities		
	(i) Borrowings	4,492.11	4,628.95
	(ii) Lease Liabilities	168.24	177.85
	(b) Provisions	93.50	98.04
	(c) Deferred tax liabilities (Net)	478.56	446.80
	(d) Other non-current liabilities	182.75	166.57
	Total non-current liabilities	5,415.16	5,518.21
3	<u>Current Liabilities</u>		
	(a) Financial liabilities		
	(i) Borrowings	4,261.11	4,038.29
	(ii) Trade Payables		
	- Micro and Small Scale Industrial Enterprises	183.95	220.25
	- Others	3,920.15	3,967.57
	(iii) Lease Liabilities	19.21	19.21
	(iv) Other financial liabilities	495.40	426.13
	(b) Current Tax Liabilities	49.21	38.62
	(c) Other current Liabilities	64.28	106.73
	Total current liabilities	8,993.31	8,816.80
	TOTAL EQUITY AND LIABILITIES	18,277.17	18,018.16



SAMRAT FORGINGS LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. In lakhs)

Particulars	Half Year Ended 30.09.2025	Half Year Ended 30.09.2024
	(Unaudited)	(Unaudited)
CASH FLOW FROM OPERATING ACTIVITIES:		
Total comprehensive income	185.54	320.94
ADJUSTMENTS TO RECONCILE PROFIT BEFORE TAX TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
INCOME TAX CHARGED IN PROFIT AND LOSS A/C	74.99	112.09
DEPRECIATION AND AMORTIZATION	235.93	189.61
FINANCE COSTS	369.80	323.97
LOSS/(PROFIT) ON SALE OF FIXED ASSETS	-	(6.17)
INTEREST INCOME RECEIVED	(4.96)	(12.70)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	861.31	927.74
CHANGES IN OPERATING ASSETS AND LIABILITIES:		
TRADE RECEIVABLES	134.43	(198.51)
OTHER RECEIVABLES	(63.89)	(23.04)
INVENTORY	154.20	(434.48)
PROVISIONS	(4.55)	4.00
TRADE AND OTHER PAYABLES	172.50	615.81
CASH GENERATED FROM OPERATIONS	1,254.00	891.52
INCOME TAX PAID (NET)	(0.25)	77.50
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	1,254.25	814.02
CASH FLOW FROM INVESTING ACTIVITIES:		
NET PURCHASE OF FIXED ASSETS	(359.17)	(308.09)
CHANGE IN CAPITAL WIP	(361.65)	(783.77)
INTEREST INCOME RECEIVED	4.96	12.70
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	(715.86)	(1,079.16)
CASH FLOW FROM FINANCING ACTIVITIES:		
PROCEEDS FROM LONG-TERM BORROWINGS	(136.84)	566.21
FINANCE COST	(369.80)	(323.97)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	(506.64)	242.24
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	31.75	(22.90)
OPENING CASH AND CASH EQUIVALENTS	114.44	145.45
CLOSING CASH AND CASH EQUIVALENTS	146.19	122.55



NOTES TO THE UNAUDITED FINANCIAL RESULTS

1. The above financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and other relevant amendments thereafter.
2. The above financial results have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 12th November, 2025 and the Statutory Auditors of the Company has conducted a Limited Review of these financial results.
3. The company operates in a single segment hence requirements of Segment Reporting is not applicable to the company.
4. The Results for the year ended 31st March, 2025 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. The figures of the last quarter are the balancing figures between unaudited figures in respect of half year ended upto September 30, 2025 and the unaudited published year-to-date figures upto June 30, 2025 being the data of the end of the first quarter of financial year respectively which were subject to limited review.
6. The previous period/year's figures have been regrouped wherever necessary to confirm to this period's classification.

Date: 12.11.2025
Place: Derabassi



For and on behalf of the Board
For Samrat Forgings Limited

A handwritten signature in blue ink, appearing to read "Ritu Joshi", with a stylized flourish at the end.

Ritu Joshi
Director
DIN: 01598873



RATTAN KAUR & ASSOCIATES

CHARTERED ACCOUNTANTS

SCF: 1, SECTOR: 20-C

CHANDIGARH: 160020

Mobile: 9501343300

Email: carattan@gmail.com

Independent Auditor's Limited Review Report on the Unaudited Financial Results of Samrat Forgings Limited for the Quarter and Half Year ended on September 30, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

**The Board of Directors
Samrat Forgings Limited
Derabassi**

1. We have reviewed the accompanying Statement of unaudited financial results ("the Statement") of Samrat Forgings Limited ("the Company") for the Quarter and Half year ended September 30, 2025 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 as amended (the "Listing Regulation")
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 12th November, 2025 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 read with relevant rules, issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the 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 financial statements are free of material misstatement. 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





RATTAN KAUR & ASSOCIATES

CHARTERED ACCOUNTANTS

SCF: 1, SECTOR: 20-C

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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 the 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rattan Kaur & Associates
Chartered Accountants
(FRN:022513N)




Rattan Kaur
(Partner)

M. No. 513530

UDIN: 25513530BMJ0Y02495

Date: 12.11.2025

Place: Derabassi