Smruthi Organics Limited

Date: 13th August, 2025

To
Corporate Relation Department
BSE Limited
P. J. Tower, Dalal Street,
Mumbai – 400 001.

To
Listing Department
Metropolitan Stock Exchange of India Ltd
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla West, Mumbai – 400070

Scrip Code: 540686

Subject: Outcome of Board meeting of the Company

Further to our letter dated 01st August 2025, we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following, as approved by the Board of Directors of the Company (the Board) at the meeting held today i.e., **Wednesday, 13th August, 2025:-**

(i) Unaudited Financial Results for the first quarter ended 30th June, 2025;

(ii) Limited Review Report dated 13th August, 2025, issued by the Statutory Auditors of the Company w.r.t. the Unaudited Financial Results and taken on record by the Board of Directors of the Company;

The Board meeting commenced at 10:30 am and concluded at 01:25 p.m.

The Un-Audited Financial Results will also be available on the website of the company at www.smruthiorganics.com.

Kindly take on record the above information and acknowledge.

For Smruthi Organics Ltd

Smruthi Organics Limited
Solapur

Urvashi Khanna
Company Secretary & Compliance officer
ACS: 46544

REGISTERED OFFICE : 'BALAJI BHAVAN' 165-A, RAILWAY LINES, SOLAPUR-413 001, MAHARASHTRA, INDIA
PHONE : 0091- 217-2310267, 2310367.
CORPORATE OFFICE : MUMBAI OFFICE : PH. : 022-24129211.
FACTORY : UNIT II : PLOT NO. A-27, M.I.D.C. CHINCHOLI, TAL. MOHOL, DIST. SOLAPUR - 413 255, MAHARASHTRA, INDIA.
PHONE : 0217-2357771, 2357772, 774,775 ■ VISIT US : www.smruthiorganics.com
E-mail : eaga@smruthiorganics.com ■ CIN :- L24119PN1989PLC052562.

CA INDIA

gokhale & sathe
(regd.)
chartered accountants

304/308/309, udyog mandir no. 1,
7-c, bhagoji keer marg,
mahim, mumbai 400 016.

Independent Auditor's Limited Review Report on Unaudited Quarterly Financial Results of SMRUTHI ORGANICS LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors,
SMRUTHI ORGANICS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **SMRUTHI ORGANICS LIMITED** ('the Company') for the quarter ended 30th June 2025 ('Statement') attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Regulations').

2. This statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to issue a report expressing a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 audit conducted in accordance with Standard 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. We have not performed an audit and 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 Ind AS 34 and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Gokhale & Sathe,
Chartered Accountants
Firm Registration Number: 103264W

GOKHALE & SATHE ★ PUNE ★ FR No. 103264W ★ CHARTERED ACCOUNTANTS

CA Kaustubh Deshpande,
Partner
Membership No.:121011
UDIN: 25121011BMIJTO4321
Place: Solapur
Date: August 13, 2025

v.0

Smruthi Organics Limited

Registered & Corporate Office.: 165-A, Balaji Bhavan, 1st Floor, Railway Lines, Solapur-413001 (Maharashtra)

CIN :- L24119PN1989PLC052562

STATEMENT OF STANDALONE UN- AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2025

(Rs. In Lakhs)

Sr.No.	Particulars	Quarter Ended			Year Ended
		Current Year	Previous Year	Previous Year	Previous Year
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		(Un-audited)	(Audited)	(Un-audited)	(Audited)
1	**Income from operations**				
	a) Revenue from operations (Net)	1,899.21	3,809.45	2,727.27	12,600.79
	b) Other income	8.76	7.56	0.17	8.88
	Total Revenue from operations & other Income (a+b)	**1,907.97**	**3,817.01**	**2,727.44**	**12,609.67**
2	**Expenses**				
	a) Cost of materials consumed	1,200.78	1,936.24	1,783.73	6,785.77
	b) Purchases of Traded Goods	2.53	3.11	6.12	13.91
	c) Changes in inventories of finished goods & work- in-progress	(312.74)	291.20	(177.13)	60.81
	d) Employee benefit expenses	422.80	415.24	364.53	1,735.07
	e) Finance Costs	46.18	51.59	40.82	187.00
	f) Depreciation and amortisation expenses	140.84	150.38	129.43	550.10
	g) Other expenses	562.91	695.79	705.39	2,787.01
	TOTAL Expenses (a+b+c+d+e+f+g)	**2,063.30**	**3,543.55**	**2,852.90**	**12,119.67**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	**(155.33)**	**273.46**	**(125.46)**	**490.00**
4	**Exceptional items**	-	-	-	-
5	**Profit/ (loss) before tax (3 - 4)**	**(155.33)**	**273.46**	**(125.46)**	**490.00**
6	**Tax expense**				
	a) Current Income Tax	-	67.60	-	129.46
	b) Other income Tax	(0.46)	(19.04)	-	7.46
	c) Defered Tax (Asset) / Liability	(45.33)	1.90	(33.16)	(3.21)
	Total Tax Expenses (a+b+c)	**(45.79)**	**50.45**	**(33.16)**	**133.71**
7	**Net Profit/(Loss) for the period (5 - 6)**	**(109.54)**	**223.01**	**(92.30)**	**356.29**
8	**Other Comprehensive Income**				
	i) Items that will not be reclassified to profit or loss	(18.49)	18.05	-	21.02
	(ii) Income tax relating to Items that will not be reclassified to profit or loss.	4.65	(4.54)	-	(4.54)
	(iii) Items that will be reclassified to profit or loss	-	-	-	-
	(iv) Income tax relating to Items that will be reclassfied to profit or loss	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	(13.84)	13.51	-	16.48
9	**Total comprehensive income (7 + 8)**	**(123.38)**	**236.51**	**(92.30)**	**372.76**
10	**Paid-up equity share capital (Face value of Rs.10/- each)**	1,144.63	1,144.63	1,144.63	1,144.63
11	**Earnings per equity share (not annualised)**				
	a) Basic	(0.96)	1.95	(0.81)	3.11
	b) Diluted	(0.96)	1.95	(0.81)	3.11

Smruthi Organics Limited Solapur

GOKHALE & SATHE PUNE FR No. 103264W CHARTERED ACCOUNTANTS

	Notes:
1	*The Operations of the Company constitute Bulk Drugs, Drug Intermediates and Formulations activity as a minor Segment.*
2	*The Statutory Auditor has carried out limited review of the un-audited financial results of the Company for the quarter ended June 30, 2025.*
3	*The above financials were reviewed by the Audit Committee and Approved by the Board of Directors at meeting held on August 13, 2025*
4	*The financial results are prepared in accordance with the Indian Acounting Standards (Ind AS) 108 as prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.*

Place : Solapur
Date : August, 13 2025

Smruthi Organics Limited
Solapur

E. PURUSHOTHAM
CHAIRMAN & MANAGING DIRECTOR
DIN 00033588

GOKHALE & SATHE
PUNE
FR No. 103264W
CHARTERED ACCOUNTANTS

Smruthi Organics Limited
SEGMENT REPORTING FOR THE QUARTER ENDED 30 JUNE 2025

(Rs. In Lakhs)

Sr No.	Particulars	Quarter Ended			Year Ended
		Current Year	Previous Year	Previous Year	Previous Year
		Unaudited	Audited	Unaudited	Audited
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
1	**Segment Revenue**				
	API	1893.58	3802.66	2708.42	12565.02
	Formulation	13.90	7.84	18.85	37.28
	Unallocable	0.48	6.51	0.17	7.37
	Revenue from Operation Total	**1907.97**	**3817.01**	**2727.44**	**12609.67**
2	**Segment Results before Interest & Taxes**				
	API	-53.21	419.81	-16.02	1012.18
	Formulation	-7.17	-23.63	-10.71	-72.93
	Unallocable	-67.75	-59.59	-58.08	-248.60
	Total	**-128.13**	**336.59**	**-84.81**	**690.64**
	Less: Interest Expenses				
	API	26.73	22.23	33.01	100.13
	Formulation	0.00	0.04	0.02	0.07
	Unallocable	19.45	29.32	7.79	86.80
	Total	**46.18**	**51.59**	**40.82**	**187.00**
	Add : Interest Income				
	API	0.00	0.00	0.00	0.00
	Formulation	0.00	0.00	0.00	0.00
	Unallocable	0.48	6.51	0.17	7.37
	Total	**0.48**	**6.51**	**0.17**	**7.37**
3	**Profit Before Tax**				
	API	-79.94	397.58	-49.03	912.04
	Formulation	-7.17	-23.67	-10.73	-73.00
	Unallocable	-86.71	-82.41	-65.70	-328.03
	Total	**-173.82**	**291.51**	**-125.46**	**511.02**
	Less : Current Tax				
	API	0.00	0.00	0.00	0.00
	Formulation	0.00	0.00	0.00	0.00
	Unallocable	-0.46	48.55	0.00	136.92
	Total	**-0.46**	**48.55**	**0.00**	**136.92**
	Less : Deferred Tax				
	API	0.00	0.00	0.00	0.00
	Formulation	0.00	0.00	0.00	0.00
	Unallocable	-49.98	6.44	-33.16	1.33
	Total	**-49.98**	**6.44**	**-33.16**	**1.33**
	Profit after Tax	**-123.38**	**236.51**	**-92.30**	**372.76**
4	**Segment Assets**				
	API	10001.76	10741.57	10,429.71	10741.57
	Formulation	40.87	34.28	59.82	34.28
	Unallocable	683.25	398.44	604.37	398.44
	Total	**10725.88**	**11174.29**	**11,093.91**	**11174.29**
5	**Segment Liabilities**				
	API	2680.53	3140.05	3,475.21	3140.05
	Formulation	40.87	34.28	59.82	34.28
	Unallocable	8004.49	7999.95	7,558.88	7999.95
	Total	**10725.88**	**11174.29**	**11,093.91**	**11174.29**

Note

1 The figures for Quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of full Financial Year and the Limited Review Published year to date figures upto the end of the third quarter of the Financial Year ended March 31, 2025.

GOKHALE & SATHE ★ CHARTERED ACCOUNTANTS ★ FR No. 103264W

Smruthi Organics Limited ★ Solapur