



Samrat Pharmachem Limited

Manufacturers & Exporters of Pharmaceutical Chemicals

Regd. Office & Factory

Plot No. A2/3444-3445, 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

November 14, 2025

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 and half year ended September 30, 2025

We wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Friday, November 14, 2025, the Board has considered and took on record the Un-Audited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2025, which is enclosed herewith along with the Statement of Asset & Liabilities, Cash Flow Statement and the Limited Review Report of the Statutory Auditor of the Company.

The meeting of the Board of Directors of the Company commenced at 14:00 hrs and concluded at 20:30 hrs.

Kindly inform all your members.

Thanking you,

Yours faithfully,
For Samrat Pharmachem Limited

Nishant Kankaria
Company Secretary & Compliance Officer

Regd Office : Plot No. A2/3444-3445, 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)



(Currency : Indian Rupees in lakhs)

		Quarter ended			Half year ended		Year ended
		30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)	31-Mar-25 (Audited)
A	Continuing Operations						
I	INCOME						
	a) Revenue From Operations	7,887.03	7,565.16	7,017.22	15,452.19	15,099.62	28,586.05
	b) Other Income	4.81	69.13	49.07	73.94	107.66	97.34
	Total Income	7,891.84	7,634.29	7,066.29	15,526.13	15,207.28	28,683.39
II	EXPENSES						
	a) Cost of Material Consumed	7,333.35	8,251.71	6,376.67	15,585.06	14,192.21	26,927.10
	b) Purchase of Traded Goods	-	-	-	-	-	-
	c) Changes in inventories	381.20	(912.71)	80.98	(531.51)	(96.69)	(252.49)
	d) Employee benefits expense	54.69	50.78	50.27	105.47	100.27	222.09
	e) Finance costs	25.53	43.79	16.50	69.32	35.62	67.41
	f) Depreciation and amortisation expense	17.85	17.00	16.69	34.85	32.78	65.47
	g) Other expenses	154.06	162.94	173.33	317.00	309.39	665.20
	Total expenses	7,966.68	7,613.51	6,714.44	15,580.19	14,573.58	27,694.78
III	Profit before tax before exceptional items (I - II)	(74.84)	20.78	351.85	(54.06)	633.70	988.61
IV	Exceptional item income	-	-	-	-	-	-
	Profit before tax after exceptional items (III + IV)	(74.84)	20.78	351.85	(54.06)	633.70	988.61
VI	Tax expense						
	a) Current tax	-	-	143.12	-	203.13	298.99
	b) Deferred tax	(16.18)	43.58	(57.38)	27.40	(42.09)	(22.53)
	c) Short / (Excess) provision for tax - prior years	0.07	0.09	-	0.16	-	0.93
	Total Tax	(16.11)	43.67	85.74	27.56	161.04	277.39
VII	Profit for the year (V - VI)	(58.73)	(22.89)	266.11	(81.62)	472.66	711.22
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)	(58.73)	(22.89)	266.11	(81.62)	472.66	711.22
X	Basic and diluted earnings per equity share in Rupees (Face value Rs. 10 each) *	(1.90)	(0.74)	8.61	(2.64)	15.30	23.02
	* Not annualised for period less than one year						



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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 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.

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

**Lalit Mehta
Chairman & Managing Director**

Place: Mumbai

Date: November 14, 2025



Samrat Pharmachem Limited

Manufacturers & Exporters of Pharmaceutical Chemicals

Statement of Assets & Liabilities as at September 30, 2025



(Currency : Indian Rupees in lakhs)

Particulars	As at 30-Sep-25 (Unaudited)	As at 31-Mar-25 (Audited)
ASSETS		
I Non Current assets		
a) Property, Plant and Equipment	1,114.60	1,046.50
Capital work-in-progress	39.61	-
b) Other Intangible assets	1.34	1.46
c) Financial Assets		
i) Investments	382.45	343.97
ii) Loans	27.90	27.32
iii) Other financial assets	397.70	394.11
d) Other non-current assets	-	-
	1,963.60	1,813.36
II Current assets		
a) Inventories	3,870.53	3,800.53
b) Financial Assets		
i) Investments	897.37	35.96
ii) Trade receivables	5,142.17	5,653.57
iii) Cash and cash equivalents	1,001.37	4.83
iv) Other Bank balances	37.77	11.64
v) Loans	-	-
vi) Other financial assets	0.08	1.79
c) Other current assets	214.94	827.73
	11,164.23	10,336.05
Total Assets	13,127.83	12,149.41
EQUITY AND LIABILITIES		
I Equity		
a) Equity Share capital	308.97	308.97
b) Other Equity	6,758.53	6,871.05
Total Equity	7,067.50	7,180.02
II LIABILITIES		
A Non-current liabilities		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Trade payables		
Total outstanding dues of micro and small enterprises	-	-
Total outstanding dues of creditors other than micro and small enterprises	-	-
iii) Others	-	-
b) Provisions	-	-
c) Deferred tax liabilities (Net)	38.51	11.11
d) Other non-current liabilities	-	-
	38.51	11.11
B Current liabilities		
a) Financial Liabilities		
i) Short term Borrowings	1,094.88	991.49
ii) Trade payables		
Total outstanding dues of micro and small enterprises	-	-
Total outstanding dues of creditors other than micro and small enterprises	4,922.77	3,856.15
iii) Others	45.05	13.80
b) Provisions	-	2.49
c) Current Tax Liabilities (Net)	-40.88	94.13
d) Other current liabilities	-	0.22
	6,021.82	4,958.28
Total Equity and Liabilities	13,127.83	12,149.41



Samrat Pharmachem Limited

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Statement of cash flow

(Currency : Indian Rupees in lakhs)


Particulars	Half year ended 30-Sep-25 (Unaudited)	Half year ended 30-Sep-24 (Unaudited)
A Cash flow from operating activities		
Profit Before Tax And Extraordinary Items	(54.06)	633.70
Adjustments for		
Depreciation and amortisation	34.85	32.78
(Profit) / Loss on sale of Property, Plant and Equipments	-	0.87
(Profit) / Loss on sale of Investments (including fair value change)	(46.12)	(88.39)
Finance cost	69.32	35.62
Discount given / (received)	(0.57)	(0.14)
Dividend on investments	(2.10)	(1.69)
Interest income	(10.54)	(13.47)
Operating cash flow before working capital changes	(9.22)	599.28
<i>Add / (Less): Adjustments for working capital changes</i>		
(Increase) / Decrease in Trade Receivables	511.97	961.28
(Increase) / Decrease in Other Financial Assets	(2.46)	1.12
(Increase) / Decrease in Other non financial assets	612.79	(342.54)
(Increase) / Decrease in inventories	(70.00)	(1,629.19)
Increase / (Decrease) in other bank balances	(26.13)	(34.31)
Increase / (Decrease) in Trade payables	1,066.62	217.89
Increase / (Decrease) in Other financial liabilities	31.25	30.25
Increase / (Decrease) in Other non-financial liabilities	(0.22)	1.23
Increase / (Decrease) in Provisions	(2.49)	-
Cash used in operations	2,112.11	(194.99)
Income taxes paid Income taxes paid (Net of Refunds Received)	(135.17)	(69.54)
Net cash used in operating activities -A	1,976.94	(264.53)
B Cash flow from investing activities		
Purchase of property, plant and equipment / capital work in progress	(142.44)	(33.06)
Sale of property, plant and equipment and intangible assets	-	2.52
Purchase of investments	(729.88)	(40.20)
Proceeds from sale of investments	(123.89)	5.44
(Investment) / Proceeds from Bank FDs maturity more than 12 months	-	0.01
Dividend income	2.10	1.69
Interest income	10.54	13.47
Net cash generated from / (used in) investing activities - B	(983.57)	(50.13)
C Cash flow from financing activities		
Interest and finance charges paid	(69.32)	(35.62)
Payment of dividend	(30.90)	(30.90)
Proceeds / Repayment - Short Term Borrowings	103.39	68.18
Net cash generated from financing activities - C	3.17	1.66
Net increase / (Decrease) in cash and cash equivalents (A+B+C)	996.54	(313.00)
Cash and cash equivalent as at the beginning of the year	4.83	966.75
Cash and cash equivalent as at the end of the year	1,001.37	653.75

Independent Auditor's Review Report on 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 30th September, 2025 and year to date results for the period from 01 April 2025 to 30 September 2025 (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)
Membershin No. 038404



UDIN:25038404BMULEQ2049
Place: Mumbai
Date: 14th November, 2025